

**RIVERDALE
SCHOOL DISTRICT 51J**



**2015-16 FISCAL YEAR
ADOPTED BUDGET**

11733 SW Breyman Ave., Portland, OR 97219
Terry Brandon, Superintendent

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Riverdale School District #51J

2015-16 Adopted Budget

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Riverdale School District
Budget Committee Members
2015-16

Board Members	Term Expires		Citizen Members	Term Expires
Mike Gunter, Chair	June 30, 2017		Keith Bailey	June 30, 2016
John Bogaty	June 30, 2017		Kelly Bloch	June 30, 2015
Kristen Kohnstamm	June 30, 2015		Peter Francis	June 30, 2015
Joe Prats	June 30, 2015		Tiana Dixon	June 20, 2015
Michelle Janke, Vice-Chair	June 30, 2017		Tony Rabb	June 30, 2016

The Budget Committee Members may be contacted via mail at the District Office,
11733 SW Breyman Avenue, Portland, OR 97219-8409, or via phone at 503-262-4840

OUR VISION: Students learn to use their minds well, engage creatively and act compassionately.

OUR MISSION: Riverdale develops inquisitive, imaginative and eager learners. Our students demonstrate academic mastery through exhibition to become effective communicators and responsible leaders

OUR UNIQUE VALUE: Riverdale students experience a collaborative and personal small school learning environment that integrates art, music and experiential-learning with core academic disciplines and Coalition of Essential School principles.

OUR STRATEGIC MANDNATES:

- Provide an outstanding, well-rounded education that engages our students
- Assure a financially healthy and sustainable district
- Attract, develop and retain exceptional faculty, administration and school staff
- Foster a respectful, vibrant, and welcoming community through collaborative, honest and professional relationships.

From the Board adopted 2013 Vision and Strategic Plan

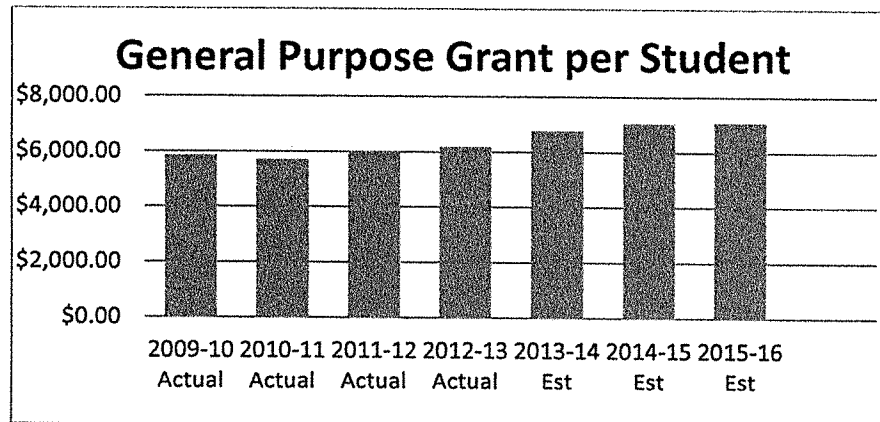
2015-16 Superintendent's Budget Message

Dear Riverdale Budget Committee Members and Community,

I am pleased to present the proposed budget for the Riverdale School District for the 2015-16 fiscal year. This budget serves as the district's operating plan for next year and incorporates the goal of providing all of our students the best possible education combined with the business reality that we must live within our means.

Stagnant Funding Expected in 2015-16

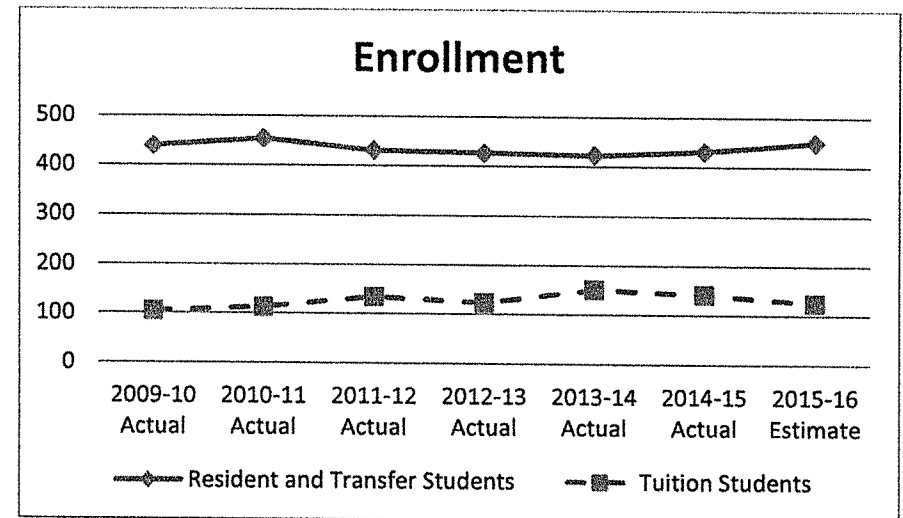
The Oregon Legislature adopted a budget for the State School Fund early in their legislative session. School districts have been disappointed that the funding level covers the cost of adding full-day kindergarten, but not more. Although the overall State School Fund will increase to \$7.255 Billion, the funding will be extended to cover full-day kindergarten. ODE estimates Riverdale would receive \$7,085 per ADMw for every student residing inside the district's boundary and attending on approved interdistrict transfers.



Enrollment

Riverdale relies on non-resident students to help maintain the breadth and quality of programs that are offered.

Since state funding depends on the number of resident and transfer students enrolled in a district, we anticipate overall state funding will flatten in 2015-16 despite the larger per student payment and will remain flat.



Reliance on Tuition Students

There has been steady growth in the number of tuition students over the past ten years. Tuition rates have been held flat over the past three years. With the recently approved legislation, the district can set the number of openings for tuition students, but cannot screen applicants.

Riverdale Students

	Residents	Transfers	Tuition
2015-16 Est	314	143	120
2003-04	351	103	89

Foundation Contributions

The 2015-16 budget includes a \$870,000 contribution from the Riverdale Schools Foundation, equal to the 2014-15 budget. This generous contribution continues to fund the equivalent of eight teaching positions across the district.

Local Option Levy

Riverdale residents provide additional funding through the Local Option Tax. Next year, we expect to receive \$570,000, an increase of \$20,000. The Local Option Levy captures the gap between the Measure 5 tax limit based on market value and Measures 47/50 tax limits based on assessed value, as the gap between them closes, the full amount assessed is compressed. Riverdale's Local Option Levy tax will expire at the end of the 2015-16 tax year unless reapproved by voters.

Changes from the 2014-15 Adopted Budget to the Proposed

In preparing the proposed budget, we added the increases required by bargaining agreements, contracts, and continued services at the same level as 2014-15. Other changes are highlighted on page 6.

With the generous support of the Hillman Foundation and the Parent Teacher Clubs for each school, the district has begun to improve student access to technology and to help teachers integrate technology in their classrooms. The wireless access points were upgraded in the 2014-15 school year.

I've added funding to help teachers integrate the Common Core standards in their classes. There is \$20,000 budgeted for release time so staff can continue professional development activities next year.

The proposed budget implements full-day kindergarten for the two classes. 0.5 FTE that was paid from fees is shifted into the General Fund and 0.5 FTE is added to existing part-time teachers for the second class. After the adoption of last years' budget, we increased Special Education teachers at the Grade School. This year's budget brings those positions into the budget process. The proposed budget also adds 0.5 FTE to the special education staff to help with the increase in students with behavior issues.

To support continued student participation in the district athletics and activities programs, a 0.5 FTE secretary has been added to the budget at the high school.

Looking Ahead

The Board and community developed a Strategic Vision and Plan that will help guide the schools and programs in alignment with the long-term vision for Riverdale

Both Riverdale schools emphasize rigorous academic study. Each school is implementing the Common Core Standards as part of an aligned curriculum. Students have excelled at Riverdale, gaining admission to prestigious colleges and universities, scoring high on standardized tests, and creating a positive atmosphere for learning.

State per pupil funding is expected to remain flat in 2016-17, but there are no guarantees about the future. The recent court decision that reverses most of the 2013 PERS reforms will mean that employer rates will increase. Typically, the PERS board establishes rates for a two year period and any related rate increase would start effective July 1, 2017.

The district took advantage of low interest rates and refunded a portion of the 2009A General Obligation Bonds in April 2015. This action will save residents a net present value of \$313,000 over the remaining life of the bonds.

I'd like to thank the district's Principals and Leadership Team and the Business Office for the development of this document. These professionals remain committed to providing the highest quality of services and protecting student programs as much as possible.

It's been my privilege to help during this past year. Riverdale Schools offer a rich, engaging opportunity for students and I've enjoyed getting to know the staff and community.

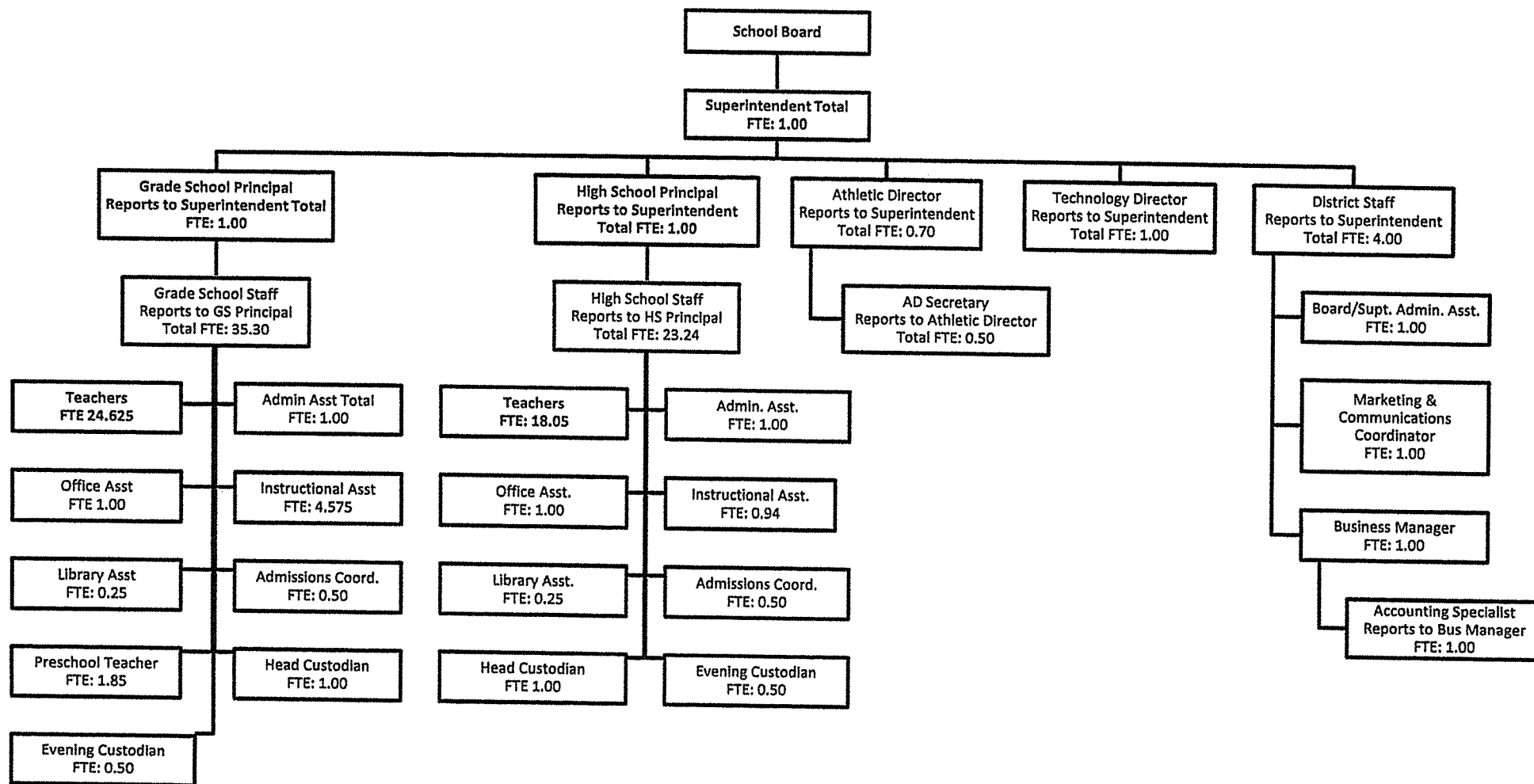
Thank you for your consideration of this budget proposal.

Respectfully submitted,

Terry Brandon, Superintendent

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Riverdale School District 51J



Organization Chart as of 7-1-2015

**Riverdale School District
2015-16 Adopted Budget All Funds**

	<u>General Fund</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
Revenues					
State School Fund Formula					
Local Property Taxes	\$ 2,175,000	\$ -	\$ -	\$ -	\$ 2,175,000
State School Fund	2,254,771	-	-	-	2,254,771
All Other SSF Revenues	79,979	-	-	-	79,979
	<u>4,509,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,509,750</u>
Other Revenues Outside Formula					
Propty Tax Outside Formula - Local Option/Debt Svc	570,000	-	1,807,963	-	2,377,963
Tuition	1,196,710	-	-	-	1,196,710
Donations	870,000	235,000	-	-	1,105,000
Other Local Sources	320,104	555,625	351,053	11,100	1,237,882
Intermediate Sources	-	-	-	-	-
Other State Sources	-	9,600	-	-	9,600
Federal Sources	-	159,413	-	-	159,413
	<u>2,956,814</u>	<u>959,638</u>	<u>2,159,016</u>	<u>11,100</u>	<u>6,086,568</u>
Total Revenues	<u>7,466,564</u>	<u>959,638</u>	<u>2,159,016</u>	<u>11,100</u>	<u>10,596,318</u>
Requirements					
Expenditures					
Instruction	5,039,835	1,078,237	-	-	6,118,072
Support Services	3,224,897	232,401	-	-	3,457,298
Enterprise/Community Services	-	11,000	-	-	11,000
Facilities Acquisition	-	-	-	267,285	267,285
Debt Service	-	-	2,194,016	-	2,194,016
Total Operating Expenditures	<u>8,264,732</u>	<u>1,321,638</u>	<u>2,194,016</u>	<u>267,285</u>	<u>12,047,671</u>
Excess of Revenues Over/(Under) Expenditures	<u>(798,168)</u>	<u>(362,000)</u>	<u>(35,000)</u>	<u>(256,185)</u>	<u>(1,451,353)</u>
Beginning Fund Balance	<u>1,800,000</u>	<u>621,500</u>	<u>35,000</u>	<u>256,185</u>	<u>2,712,685</u>
EFB Contingency - Accessible by Board Action	<u>346,832</u>	<u>147,500</u>	<u>-</u>	<u>-</u>	<u>494,332</u>
Ending Fund Balance - Untouchable until 2016-17	<u>\$ 655,000</u>	<u>\$ 112,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 767,000</u>

Riverdale School District #51J

2015-16 Budget Assumptions

The budget presents an operating plan for the 2015-16 school year. As the budget is developed, some of the information is not known or available. In this case, estimates are made on the best information available. The following assumptions form the basis of the 2015-16 budget preparation.

REVENUES

Student Enrollment Estimates

The number of students is the most important factor in determining both State School Fund Formula and Tuition revenues, Page 16 displays the enrollment estimate for 2015-16 categorized by type of enrollment. Riverdale school district is unique in Oregon with its reliance on students who attend by choice through transfers or payment of tuition. In 2015-16, staff projects a decrease of 24 tuition paying students along with an increase in transfer students. Marketing efforts continue to attract new students at all levels and bring overall enrollment estimates to 577.

State School Fund Formula Estimate

The Oregon Department of Education issued a State School Fund (SSF) estimate for 2015-16 on March 23, 2015. The Legislature approved an SSF budget early in their 2015 session for \$7.255 Billion for the 2015-17 biennium. The SSF formula sets a cap on revenues that a public school district can keep based on student enrollment. Base property taxes, Common School Fund, State timber money and others are deducted from the SSF formula and reduce the amount received from the state.

Only resident and transfer students count towards the state school funding formula, tuition paying students are excluded. The SSF formula is calculated on the larger of the current year number of students or the prior year's. Additional student weighting is allowed for students who are English Language Learners, living in poverty, and receiving special education services. Riverdale High School generates additional weighting as a Small High School with fewer than 300 students. In 2015-16, each full-time student is expected to generate \$7,085. More explanation of the calculation is shown on page 17.

Transportation costs for home to school transportation and curricular field trips are estimated at \$172,000 for 2015-16. These costs are 70 percent reimbursable (\$120,400) under the State School Fund Formula. The home to school transportation contact is based on the national CPI and the increase is budgeted at 2% and that amount of increase includes anticipated fuel increases.

Although the Legislature split the SSF 50%/50% across the biennium, Riverdale has chosen to set aside \$86,832 for the following fiscal year to make the allocation a 49%/51% for the biennium.

Tuition Revenue

The estimate for tuition revenue is based on expected enrollment as follows

Tuition Estimate for 2015-16

Grade	Tuition	Students	Total Tuition
Grades K-4	11,120	25	278,000
Grades 5-8	11,500	23	264,500
Grades 9-12	11,950	72	860,400
Total		120	1,402,900

Less:

10% Attrition and uncollectables	(140,290)
Sibling Discounts	(20,000)
Tuition Waiver	(24,000)
Staff Waiver	(23,900)

Tuition Estimate for 15-16 1,194,710

Foundation Contributions

The Riverdale Schools Foundation solicits donations from parents and community members for Riverdale Schools. The district is requesting \$870,000 of the donations that were raised. There are no restrictions on the use of the monies, the district has used them to support about 8 teaching positions at the schools. This enormous contribution helps all aspects of school operations.

Local Option Dollars

In the November 2010 election, community members approved a Local Option Levy of \$1.07/\$1,000 assessed value. This type of tax levy only applies to the gap between taxes limited by Measure 5 and those limited by Measures 47/50 and varies on a property by property basis. The amount raised for 2015-15 will not be known until October 2015, when the county assessor prepares the tax roll. While the market value declined in recent years, assessed value continued to grow at about 3% each year compressing the amount that could be collected.

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15 Est	2015-16 Est
Current Local Option Revenues	\$511,836	\$465,612	\$557,837	\$421,734	\$459,811	\$550,000	\$560,000

EXPENDITURE ASSUMPTIONS

Salary and Benefit Projections

Staffing:

General Fund – The 2014-15 adopted budget provided for 60.17 FTE in the General Fund. During the school year, the district increased the hours for a grade school teacher, added a high school technology teacher, and changed the communications function from a contract to a full-time employee. Additional positions are proposed as detailed on page 6. The resulting total is 64.25 FTE in the proposed 2015-16 General Fund budget.

Special Revenue Fund – The 2014-15 adopted budget included 5.1 FTE. For the 2015-16 proposed budget, changes include the move of 0.5 FTE from Extended Kindergarten to the General Fund for implementation of full-day kindergarten. The resulting total is 3.89 FTE in the 2015-16 Proposed Budget.

Salaries and Benefits

Licensed staff salaries have been set by a bargaining agreement through June 30, 2016. The agreement with Riverdale Teachers Association (RTA) pegs the 2015-16 salary increase to the State School Funding estimate released by March 1, 2015. The Co-chairs recommended budget of \$7.235 billion included \$220 million to cover the increased cost of full-day kindergarten and targeted monies for poverty and English language learners. That set-aside reduced the SSF money for the RTA formula. The classified, administrators, and confidential staff are budgeted to receive step increases if approved by the Board.

District contributions for health care for 2015-16 are set at \$1,303 per month for licensed, classified, and confidential staff.

Category	Salaries/Wages Increase	Insurance Cap/Changes
Licensed Teachers	4.96% July 1 Eligible employees will receive experience steps on the salary scale.	\$1,303/month New staff contributions prorated on FTE
Classified and Confidential Staff	4.00% July 1 Eligible employees will receive experience steps on the salary scale.	\$1,303/month All part-time staff prorated contributions
Administrators	Principals 4.96% July 1, Superintendent To Be Determined Eligible employees will receive experience steps on the salary scale.	Full Insurance contributions for full-time staff, limited choice of plans

BUDGET ASSUMPTIONS – Continued

PERS Rates

Rates are set by the PERS board. New rates go into effect on July 1, 2015 and will likely remain in place through June 30, 2017. Given 2013 legislative reforms and improved investment returns on PERS funds, employer rates will decrease next year. A recent court decision overturned an estimated 90% of the reform savings. Higher employer rates will be needed in the future. It is uncertain when the new rates will be effective, but will most likely not affect the 2015-16 budget.

Rates	Tier 1/Tier 2	OPSRP
2013-15	11.76%	9.76%
2015-17	8.86%	4.17%

PERS UAL Bond

Riverdale School District participated as part of a school district pension bond pool to offset its unfunded actuarial liability with PERS. As the interest on the pension bonds is less than the 8% rate charged by PERS, the district saved retirement costs by doing this. Debt service expenditures in Fund 330, Debt Service Fund-PERS Bonds, pay the principal and interest on the debt. Charges to employee benefit accounts based on salary and wages recoup some of the PERS rate savings and accumulate in the Fund 330, Debt Service Fund-PERS Bonds, to repay this debt. For 2015-16, the rate charged is estimated to be 10%.

Early Retirement

The District pays six years of stipends and insurance for eligible retirees in addition to benefits they receive under PERS. The District negotiated an end to this practice and the last eligible employee retired June 30, 2014. Costs related to these post-retirement benefits are captured in the General Fund Function 2700.

Other Expenditures Increases

Transportation – The district contracts with First Student for student transportation. The contract calls for an increase each year based on the consumer Price increase. The proposed budget includes a 2% increase.

Utilities – Utilities include electricity, natural gas, water, sewage, garbage, and phone services. The proposed budget includes a 2% increase.

Land Lease – The Portland Public School District owns the land where Riverdale High School is located. Each year the lease payments on the land increase by 2%. The 2015-16 payments will be \$13,877 per month for a total cost of \$166,525.

Contingency and Unappropriated Ending Fund Balance

The Proposed Contingency for the General Fund is budgeted at \$346,832 or 4.8% of the budgeted operating revenues, a decrease of \$282,746 from 2014-15. This represents a return to \$260,000 contingency that the District has had in the past plus \$86,832 set aside from SSF revenues to force the allocation to resemble a 49%/51% split for the 2015-17 biennium.

The Facilities Grant in the Special Revenue Fund has a budgeted contingency of \$147,500. This money is set aside for unplanned needs such as unexpected enrollment increases or loss of revenues. To access the contingency amounts, the board must approve a transfer of the contingency in an official board action.

Unappropriated Ending Fund Balance provides for future years' operations. Any money so designated may not be used during the budget year. The General Fund Unappropriated Ending Fund Balance is proposed \$400,000 in this budget, a decrease of \$348,209 from 2014-15.

The Facilities Grant in the Special Revenue Fund has a budgeted Unappropriated Ending fund Balance of \$112,000 to follow the plan of spending these funds over the next several years. In 2011, anticipating that the state's revenues would remain volatile for at least six years, Budget Committee members recommended that the Facilities Grant be spent down over the next 5-6 years to support key areas such as staff development, curriculum purchases, technology replacement, and maintenance at the high school. That recommendation has been followed in the proposed budget.

Riverdale School District

2015-16 Projected Enrollment as of 4/29/2015

Riverdale Grade School				
Grade	Resident	Transfer	Tuition	Total
Kinder	19	9	2	30
Grade 1	22	3	7	32
Grade 2	23	2	6	31
Grade 3	22	7	4	33
Grade 4	22	8	3	33
Grade 5	27	5	9	41
Grade 6	35	8	6	49
Grade 7	32	11	2	45
Grade 8	36	7	7	50
Total K-8	238	60	46	344

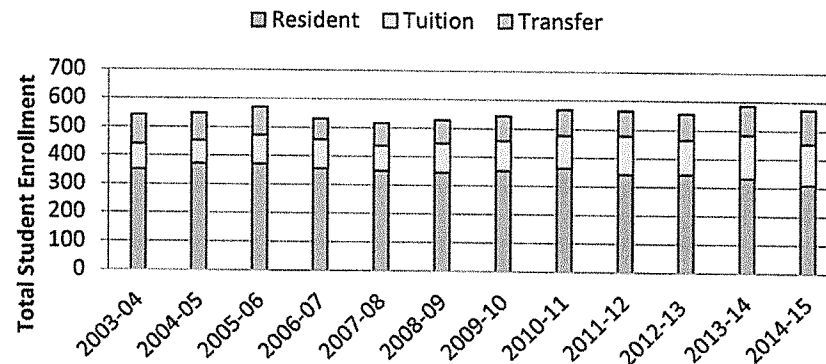
Riverdale High School				
Grade	Resident	Transfer	Tuition	Total
Grade 9	22	22	15	59
Grade 10	19	20	21	60
Grade 11	16	15	25	56
Grade 12	19	26	13	58
Total 9-12	76	83	74	233

Total Projected Enrollment All Grades 2015-16				
	Resident	Transfer	Tuition	Total
Total	314	143	120	577

Historical Enrollment Data - As of October 1 each year

School Year	Resident	Transfer	Tuition	Total Students
2003-04	351	103	89	542
2004-05	371	97	81	549
2005-06	371	99	101	571
2006-07	356	74	101	531
2007-08	348	81	88	517
2008-09	345	83	102	529
2009-10	352	88	105	544
2010-11	363	92	113	567
2011-12	342	89	135	565
2012-13	343	93	120	556
2013-14	331	104	151	586
2014-15	309	120	144	573
2015-16 Estimate	314	143	120	577

Riverdale Historical Enrollment



Notes:

Enrollment projections for the 2015-16 school year were prepared by looking at currently enrolled students and determining the number of students that would be returning. The District surveyed all eighth grade students to determine how many current eighth graders would be attending Riverdale High School. The District looked at the enrollment data from the last ten years to determine the enrollment trend. Portland Public Schools has changed their practice and now grants a limited number of transfers. We have decreased the estimate of tuition students accordingly.

Riverdale School District #51J

Tax Levy History

	RATE BASED LEVIES						AMOUNT BASED LEVY		
	Inside SSF Formula			Outside SSF Formula			General Obligation Bonds		
	Permanent Rate \$3.8149/\$1,000			Local Option Levy \$1.07/\$1,000					
	Amount Levied	Amount Collected 1st Yr		Amount Levied	Compression	Amount Collected 1st Yr	Amount Levied	Amount Collected 1st Yr	Estimated Tax Rate
2008-09	\$ 1,988,396	\$ 1,851,736		\$ 557,704	\$ (6,013)	\$ 521,331	\$ 900,500	\$ 844,255	
2009-10	2,055,545	1,931,426		576,538	(31,924)	511,836	1,489,967	1,405,485	
2010-11	2,098,343	1,981,758		588,542	(91,623)	465,612	1,569,400	1,448,948	
2011-12	2,178,623	2,444,346	**	584,855	(97,485)	572,015	1,748,075	1,950,205	**
2012-13	2,212,561	2,079,807		611,027	(163,452)	447,575	1,926,000	1,838,729	3.3727
2013-14	2,226,935	2,100,000		615,000	(128,822)	486,178	1,853,646	1,747,988	3.1135
2014-15 EST	2,252,305	2,100,000	*	631,725	(59,126)	550,000	1,515,626	1,424,688	2.4516 *
2015-16 EST	2,293,917	2,100,000	*	643,396	(160,405)	454,013	1,880,763	1,782,963	3.0928 *

* Budgeted amount shown as collected the first year, collections through mid-August are accrued into the fiscal year.

** Actual taxes collected in 2011-12 were higher than amounts levied due to the sale of land from the Riverview Cemetery to the City of Portland Parks & Recreation.

The Permanent Rate levy was established by the State to implement Measures 47/50. Assessed Value increases at 3% per year.

The Local Option Tax rate was approved by Riverdale voters in November 2010. It collects taxes that fall under the Measure 5 limit, and above the Measure 47/50 limit, referred to as "the gap".

Taxes to pay debt service on General Obligation Bonds that were approved by Riverdale voters are exempt from the Measure 5 limitation.

The District calculates the amount needed to fund debt service and estimates an amount of taxes that will not be collectable.

2015-16 Estimated Uncollectable taxes of 5.2% based on Multnomah Tax Supervising Commission recommendations.

**Riverdale General Fund Revenue
State School Fund Formula**

	5/9/2012 2010-11 Actual	5/11/2013 2011-12 Actual	5/2/2014 2012-13 Actual	4/17/2015 2013-14 Est	4/29/2015 2014-15 Est	4/24/2015 2015-16 Est
State School Fund Formula Revenues (SSF)						
Current Year Taxes	\$ 1,982,696	\$ 2,388,252	\$ 2,076,262	\$ 2,100,000	\$ 2,100,000	\$ 2,125,000
Prior Year Taxes	71,886	55,133	62,667	41,000	41,000	50,000
Penalties & Interest on Taxes	16,361	960	927	-	-	-
County School Funds	80	520	636	1,200	1,200	1,200
State School Fund - General Support	1,369,298	1,415,465	1,532,828	1,878,165	1,959,285	2,052,651
Common School Fund	44,834	42,778	44,764	33,443	56,429	41,346
State Managed Timber	-	-	-	37,000	37,000	37,000
Federal Forest Fees	<u>1,150</u>	<u>313</u>	<u>271</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Covered Under SSF	\$ 3,486,305	\$ 3,903,421	\$ 3,718,355	\$ 4,090,808	\$ 4,194,914	\$ 4,307,197
Average Daily Membership weighted (ADMw)						
Regular ADM	454.3	428.97	437.33	422.07	429.6	444
English as a Second Language	0.5	0	1.45	1	0.5	1
Special Education - Individualized Ed Plans	46	43.1	49.71	44.4	47.96	45.7
Poverty	7.4	6.96	7.1	7.1	8.52	8.8
Foster Care	0	0.5	0	0	0	0
Small High School Correction	<u>88.7</u>	<u>88.76</u>	<u>88.81</u>	<u>88.81</u>	<u>87.79</u>	<u>87.79</u>
	596.9	568.29	584.4	563.38	574.37	587.29
Extended ADMw	596.8	596.3	584.4	584.4	574.36	587.29
General Purpose Grant per Student	\$ 5,728	\$ 5,974	\$ 6,189	\$ 6,792	\$ 7,056	\$ 7,085
Est. State Rev	\$ 3,418,659	\$ 3,562,481	\$ 3,616,584	\$ 3,968,968	\$ 4,052,884	\$ 4,160,950
Transportation (70% of Home-to-school)	<u>96,710</u>	<u>92,464</u>	<u>101,771</u>	<u>121,840</u>	<u>142,030</u>	<u>146,300</u>
Total State School Fund Formula Revenues	\$ 3,515,369	\$ 3,654,945	\$ 3,718,355	\$ 4,090,808	\$ 4,194,914	\$ 4,307,250
Difference from Original Estimate	\$ (131,049)	\$ (67,577)	\$ 117,879	\$ 172,581	\$ 242,223	

When the revenues subject to the SSF exceed the amount we earn under the formula, the state captures the excess in May of the year after fiscal year end. So, in May 2013, we owed the state \$248,418 and our revenue payment was reduced. Consequently, when less is received locally, the state pays the difference in May of the following year.

NOTE - 2015-16 SSF Revenues budgeted to set aside \$86,832 in contingency for 2016-17 to make a 49%/51% split.

**STATE SCHOOL FUND GRANT
2015-2016**

Based on \$7,255 Billion Budget with 50/50 split as of 4/24/2015

Multnomah County, Riverdale SD 51J

District ID: 2188

**STATE SCHOOL FUND GRANT
2015-2016**

As of 4/24/2015

Multnomah County, Riverdale SD 51J

District ID: 2188

2015-2016 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	\$2,175,000.00
Federal Forest Fees	\$0.00
Common School Fund	\$41,348.48
County School Fund	\$1,200.00
State Managed Timber	\$37,000.00
ESD Equalization	\$0.00
In-Lieu of Property Taxes(non-local sources)	\$0.00
Revenue Adjustments	\$0.00
Local Revenue	\$2,254,548.48

2015-2016 Experience Adjustment

District Average Teacher Experience	= 17.16
State Average Teacher Experience	= 12.90
Experience Adjustment (Difference in District and State Teacher Experience)	= 4.26

2015-2016 Transportation Grant

Salaries	= N/A
Payroll	= N/A
Purchased Services	= N/A
Supplies	= N/A
Other	= N/A
Garage Depreciation	= N/A
Bus Depreciation	= N/A
Fees Collected	= N/A
Non-Reimbursable	= N/A
Net Eligible Trans. Expend.	= \$209,000.00
Trans per ADM Rank	33%
Transportation Reimburs. Rate	70.00%
Grant (Rate* Net Eligible Expend)	= \$146,300.00

2015-2016 Extended ADMw

2015-2016 ADMw	2014-2015 ADMw	Extended ADMw
587.29	574.36	587.29
District Extended ADMw		
587.29		

2015-2016 General Purpose Grant

(Extended ADMw x [\$4500 + (\$25 x Experience Adjustment)]) x Funding Ratio
(587.29 x [\$4500 + (\$25 x 4.26)]) X 1.538100284273 = \$4,160,897

2015-2016 Total Formula Revenue

General Purpose Grant + Transportation Grant
= \$4,160,897 + \$146,300 = \$4,307,197

2015-2016 State School Fund Grant

Total Formula Revenue - Local Revenue
= \$4,307,197 - \$2,254,548 = \$2,052,651

General Purpose Grant per Extended ADMw = \$7,085
Total Formula Revenue per Extended ADMw = \$7,334
Charter Schools Rate(ORS 338.155) = \$7,085

Total Paid To date
SSF Small HS Grant Facility Grant

Estimated Remaining Balance Due
SSF Small HS Grant Facility Grant High Cost Disability

2015-2016 Extended ADMw

Riverdale SD 51J (non-charter)

	2015-2016		2014-2015	
ADMw	444.00	X 1.00 =	444.00	429.60
Students in ESL programs	2100	X 0.50 =	1050	1000
Students in Pregnant and Parenting Programs	0.00	X 1.00 =	0.00	0.00
45 IEP Students capped at 11% of District ADMw	45.00	X 1.00 =	45.00	47.26
Students on IEP Above 11% of ADMw	0.70	X 1.00 =	0.70	0.70
Students in Poverty	35.21	X 0.25 =	8.80	8.52
Students in Foster Care and Neglected/Delinquent	0.00	X 0.25 =	0.00	0.00
Remote Elementary School Correction	0.00	X 1.00 =	0.00	0.00
Small High School Correction	87.79	X 1.00 =	87.79	87.79
2015-2016 ADMw	587.29		2014-2015 ADMw	574.36

Riverdale SD 51J (non-charter) Extended ADMw **587.29**

Riverdale SD 51J Extended ADMw **587.29**

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Riverdale School District #51J
2015-16 Adopted Budget

100 – General Fund

The General Fund is the largest of the district's funds and covers the operations of schools, including expenditures for salaries and benefits, supplies, utilities, and other general expenses.

The Local Option Levy and State School Fund Formula (SSF) revenue and expenditures are reported in the General Fund.



Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

	Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 100 General									
1111 Current Year Taxes	2,076,261.63	2,185,006.31	2,100,000.00	0.00	2,125,000.00	0.00	2,125,000.00	2,125,000.00	0.00
1112 Prior Year Taxes	62,667.22	29,396.24	41,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
1113 County Tax Sales for Back Taxes	0.00	760.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1121 Current Year Local Option Taxes	421,773.88	459,811.12	460,000.00	0.00	560,000.00	0.00	560,000.00	560,000.00	0.00
1122 Prior Year Local Option Taxes	15,249.68	10,781.24	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
1123 Penalties & Interest on Local Option Tax	189.71	13,976.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1190 Penalties & Interest on Taxes	927.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1311 Tuition from Individuals	1,329,946.63	1,777,189.05	1,872,959.00	0.00	1,196,710.00	0.00	1,196,710.00	1,196,710.00	0.00
1510 Interest on Investments	17,201.62	17,135.35	3,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
1615 City of Portland Arts Tax	0.00	0.00	41,000.00	0.00	0.00	0.00	0.00	0.00	0.00
1740 Fees	193,720.00	131,691.92	134,000.00	0.00	134,000.00	0.00	134,000.00	134,000.00	0.00
1910 Rentals	12,464.84	4,999.05	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00
1920 Contributions & Donations - Private Sou	805,000.00	810,155.00	870,000.00	0.00	870,000.00	0.00	870,000.00	870,000.00	0.00
1980 Fees Charged to Grants	18,000.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00
1990 Miscellaneous Revenue	167,750.13	25,296.58	54,000.00	0.00	54,103.72	0.00	54,103.72	54,103.72	0.00
1991 Application Fees	9,875.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1993 Medicaid Revenue	(545.00)	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
1000 Local Sources	5,130,482.90	5,467,198.46	5,599,059.00	0.00	5,004,813.72	0.00	5,004,813.72	5,004,813.72	0.00
2101 County School Funds	636.03	78.68	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
2199 Other Intermediate Sources	58,000.00	40,428.91	0.00	0.00	102,000.00	0.00	102,000.00	102,000.00	0.00
2900 Revenue for/on Behalf of the District	0.00	9,582.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Intermediate Sources	58,636.03	50,089.59	1,200.00	0.00	103,200.00	0.00	103,200.00	103,200.00	0.00
3101 State School Fund - General Support	1,345,810.44	1,790,226.62	1,737,378.00	0.00	1,999,771.00	0.00	2,254,771.00	2,254,771.00	0.00
3103 Common School Fund	44,764.26	50,457.30	36,093.00	0.00	41,779.00	0.00	41,779.00	41,779.00	0.00
3104 State Managed Timber	0.00	0.00	37,000.00	0.00	37,000.00	0.00	37,000.00	37,000.00	0.00
3110 Prior Year SSF Adjustment	(248,474.56)	186,632.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3120 SSF - Small HS Adj	36,409.89	32,251.02	23,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
3199 Other Restricted Grants	1,105.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000 State Sources	1,179,615.03	2,059,566.97	1,833,471.00	0.00	2,103,550.00	0.00	2,358,550.00	2,358,550.00	0.00
4500 Federal Revenue	1,072.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4801 Federal Forest Fees	270.88	733.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Federal Sources	1,343.52	733.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200 Interfund Transfers	44,342.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400 Fund Balance	1,684,091.31	1,569,932.19	1,900,000.00	0.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	0.00
5000 Other Sources	1,728,433.31	1,569,932.19	1,900,000.00	0.00	1,800,000.00	0.00	1,800,000.00	1,800,000.00	0.00
Total Fund 100 General	8,098,510.79	9,147,520.51	9,333,730.00	0.00	9,011,563.72	0.00	9,266,563.72	9,266,563.72	0.00

Resources Report

	Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Grand Totals:	8,098,510.79	9,147,520.51	9,333,730.00	0.00	9,011,563.72	0.00	9,266,563.72	9,266,563.72	0.00

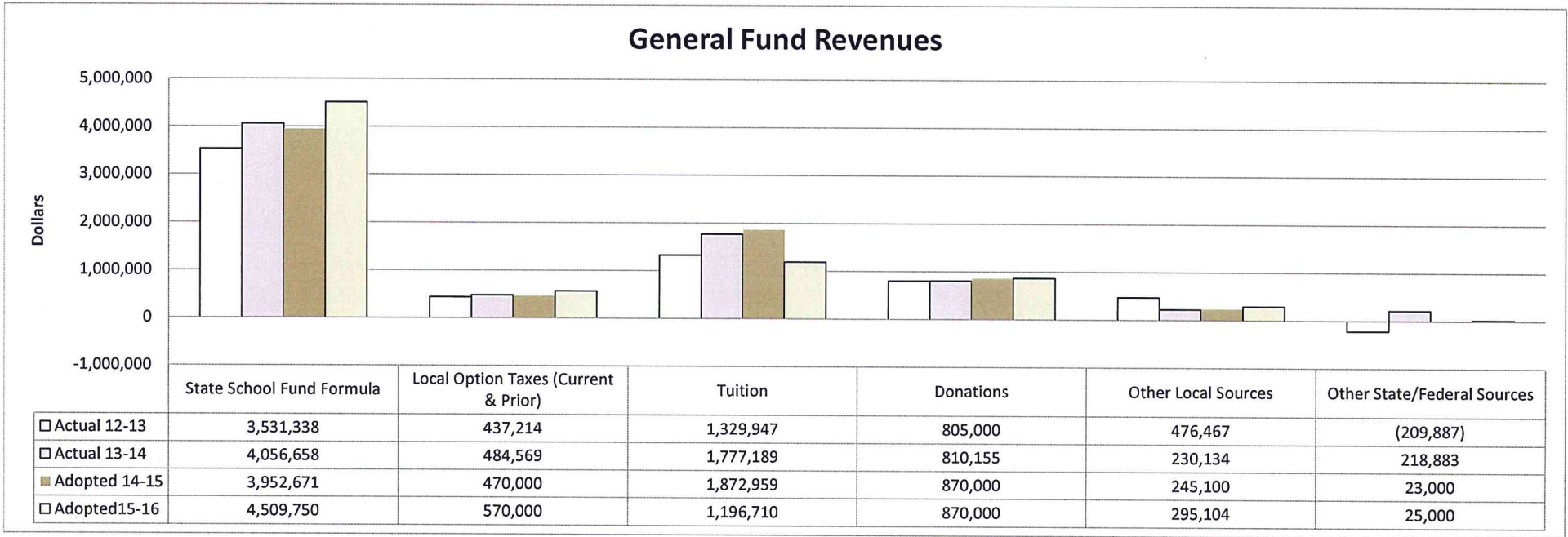
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**Riverdale School District
2015-16 Adopted Budget General Fund**

	Actual 12-13	Actual 13-14	Adopted 14-15	Proposed 15-16	Approved 15-16	Adopted 15-16
Revenues						
State School Fund Formula						
Local Property Taxes	\$ 2,139,857	\$ 2,215,162	\$ 2,141,000	\$ 2,175,000	\$ 2,175,000	\$ 2,175,000
State School Fund	1,345,810	1,790,227	1,737,378	1,999,771	1,999,771	2,254,771
All Other SSF Revenues	45,671	51,269	74,293	79,979	79,979	79,979
	<u>3,531,338</u>	<u>4,056,658</u>	<u>3,952,671</u>	<u>4,254,750</u>	<u>4,254,750</u>	<u>4,509,750</u>
Other Revenues Outside Formula						
Local Property Taxes (Current & Prior)	437,214	484,569	470,000	570,000	570,000	570,000
Tuition	1,329,947	1,777,189	1,872,959	1,196,710	1,196,710	1,196,710
Donations	805,000	810,155	870,000	870,000	870,000	870,000
Other Local Sources	418,467	180,123	245,100	295,104	295,104	295,104
Intermediate Sources	58,000	50,011	-	-	-	-
Other State Sources	(210,960)	218,883	23,000	25,000	25,000	25,000
Federal Sources	1,073	-	-	-	-	-
	<u>2,838,741</u>	<u>3,520,930</u>	<u>3,481,059</u>	<u>2,956,814</u>	<u>2,956,814</u>	<u>2,956,814</u>
Total Revenues	<u>6,370,079</u>	<u>7,577,588</u>	<u>7,433,730</u>	<u>7,211,564</u>	<u>7,211,564</u>	<u>7,466,564</u>
Requirements						
Expenditures						
Instruction	3,694,016	4,128,400	4,802,284	5,039,835	5,039,835	5,039,835
Support Services	<u>2,787,564</u>	<u>2,754,639</u>	<u>3,240,491</u>	<u>3,224,897</u>	<u>3,224,897</u>	<u>3,224,897</u>
Total Requirements	<u>6,481,580</u>	<u>6,883,039</u>	<u>8,042,775</u>	<u>8,264,732</u>	<u>8,264,732</u>	<u>8,264,732</u>
Excess of Revenues Over/(Under) Expenditures	(111,501)	694,549	(609,045)	(1,053,168)	(1,053,168)	(798,168)
Contingency	<u>-</u>	<u>-</u>	<u>542,746</u>	<u>346,832</u>	<u>346,832</u>	<u>346,832</u>
Other Financing Sources/(Uses)						
Interfund Transfers In	44,342	-	-	-	-	-
Interfund Transfers Out	<u>(47,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(114,159)</u>	<u>694,549</u>	<u>(1,151,791)</u>	<u>(1,400,000)</u>	<u>(1,400,000)</u>	<u>(1,145,000)</u>
Beginning Fund Balance	<u>1,684,091</u>	<u>1,569,932</u>	<u>1,900,000</u>	<u>1,800,000</u>	<u>1,800,000</u>	<u>1,800,000</u>
Ending Fund Balance	<u>\$ 1,569,932</u>	<u>\$ 2,264,481</u>	<u>\$ 748,209</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 655,000</u>

Note: 2012-13 Transfer In from Debt Service Fund is Loan Repayment. Transfer out is Construction Excise Tax.
Ending Fund Balances may not equal beginning balances in the following year due to audit adjustments.

**Riverdale School District
Adopted 2015-16 Budget
General Fund**



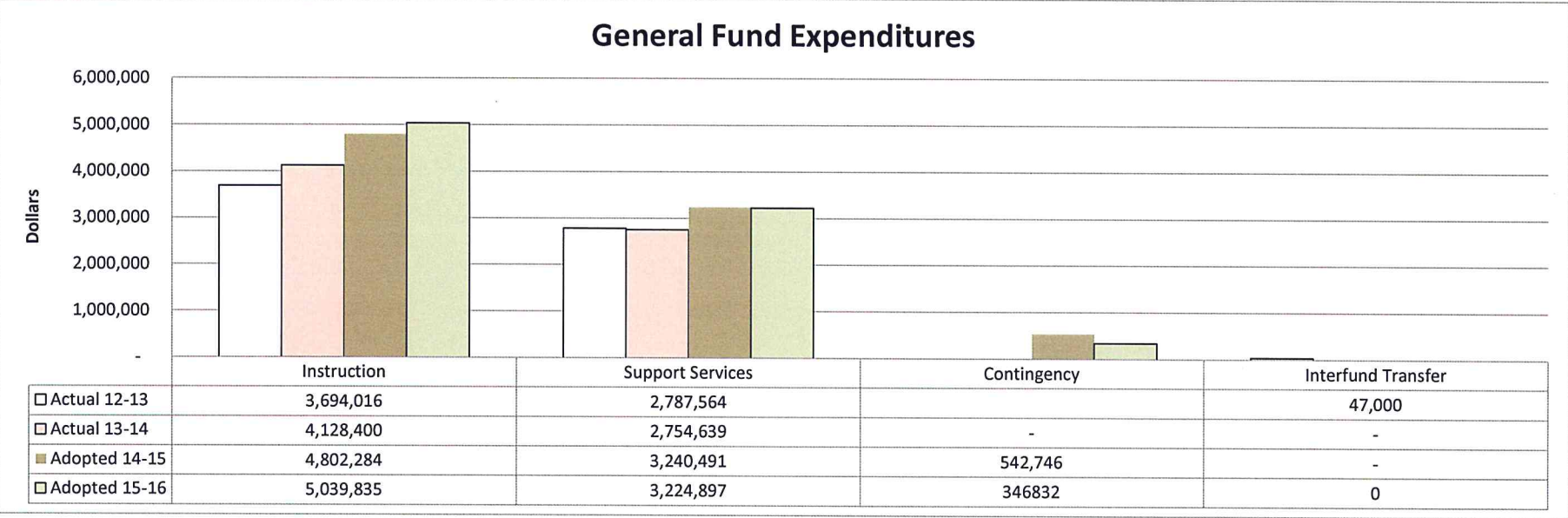
State School Fund Formula includes the base rate property taxes, county school funds, local school funds, state timber money, and federal forest fees, as well as the State School Fund payments.

Local Option Taxes were approved by neighborhood voters to support school operations at \$1.07 per thousand assessed value.

Tuition is charged to students attending from outside the district who have not received interdistrict transfers.

Donations are made primarily through the Riverdale Schools Foundation.

Riverdale School District
 Adopted 2015-16 Budget
 General Fund



Instruction includes all direct classroom instruction, student activities and athletics, and special education services.

Support Services includes attendance, counseling, libraries, staff development, school board, superintendent's office, principal's office, maintenance and utilities, business services, human resources and payroll, technology, and post-retirement benefits for teachers.

Contingency is available for unforeseen needs and requires Board action to spend.

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

			Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 100	General										
Function 1111	Elementary Programs										
111	Licensed Salaries		806,294.89	869,989.44	991,291.51	15.06	1,119,663.00	16.28	1,119,663.00	1,119,663.00	16.2
112	Classified Salaries		8,239.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
121	Substitutes - Licensed		38,928.73	35,526.56	65,000.00	0.00	60,000.00	0.00	60,000.00	60,000.00	0.0
122	Substitutes - Classified		2,712.44	133.40	0.00	0.00	0.00	0.00	0.00	0.00	0.0
123	Temporary - Licensed		0.00	7,044.23	0.00	0.00	0.00	0.00	0.00	0.00	0.0
130	Additional Salary		6,487.65	2,091.23	4,063.41	0.00	3,881.00	0.00	3,881.00	3,881.00	0.0
100	Salaries		862,663.11	914,784.86	1,060,354.92	15.06	1,183,544.00	16.28	1,183,544.00	1,183,544.00	16.2
210	PERS Related Costs		187,533.05	233,230.96	261,544.07	0.00	252,989.00	0.00	252,989.00	252,989.00	0.0
220	FICA - Medicare / Social Security		65,100.46	68,721.92	74,420.29	0.00	81,501.00	0.00	81,501.00	81,501.00	0.0
230	Workers Comp/Unemployment		5,834.19	13,013.07	6,837.23	0.00	10,518.00	0.00	10,518.00	10,518.00	0.0
240	Insurance		211,112.23	220,278.12	245,387.32	0.00	283,362.00	0.00	283,362.00	283,362.00	0.0
200	Associated Payroll Costs		469,579.93	535,244.07	588,188.91	0.00	628,370.00	0.00	628,370.00	628,370.00	0.0
310	Instructional/Professional/Technical Services		7,100.00	8,252.48	0.00	0.00	0.00	0.00	0.00	0.00	0.0
320	Rentals and Utilities		0.00	409.65	0.00	0.00	0.00	0.00	0.00	0.00	0.0
340	Travel		0.00	2,272.37	0.00	0.00	0.00	0.00	0.00	0.00	0.0
300	Purchased Services		7,100.00	10,934.50	0.00	0.00	0.00	0.00	0.00	0.00	0.0
410	Consumable Supplies & Materials		8,344.20	30,943.01	72,000.00	0.00	64,500.00	0.00	64,500.00	64,500.00	0.0
420	Textbooks		226.47	20,559.26	0.00	0.00	0.00	0.00	0.00	0.00	0.0
430	Library Books		0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	0.0
440	Periodicals		0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	0.0
460	Non-Consumable Items		0.00	8,491.91	0.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.0
470	Computer Software		0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	0.0
480	Computer Hardware		0.00	15,523.00	0.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.0
400	Supplies and Materials		8,570.67	75,517.18	72,000.00	0.00	82,400.00	0.00	82,400.00	82,400.00	0.0
640	Dues and Fees		314.00	923.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
600	Other Objects		314.00	923.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Function 1111	Elementary Programs		1,348,227.71	1,537,403.61	1,720,543.83	15.06	1,894,314.00	16.28	1,894,314.00	1,894,314.00	16.2

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 100 General										
Function 1121	Middle School Programs									
111	Licensed Salaries	355,685.29	359,122.34	391,114.15	6.04	409,231.00	5.99	409,231.00	409,231.00	5.9
121	Substitutes - Licensed	15,768.39	15,799.00	0.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.0
130	Additional Salary	(21,144.69)	16,757.63	5,128.97	0.00	6,819.00	0.00	6,819.00	6,819.00	0.0
199	Taxable Stipends	1,913.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
100	Salaries	352,222.77	391,678.97	396,243.12	6.04	431,050.00	5.99	431,050.00	431,050.00	5.9
210	PERS Related Costs	88,303.07	100,490.26	104,293.04	0.00	81,776.00	0.00	81,776.00	81,776.00	0.0
220	FICA - Medicare / Social Security	29,182.56	29,412.00	29,450.83	0.00	31,044.00	0.00	31,044.00	31,044.00	0.0
230	Workers Comp/Unemployment	2,654.19	2,699.92	2,701.31	0.00	3,880.00	0.00	3,880.00	3,880.00	0.0
240	Insurance	45,605.24	46,738.01	93,800.14	0.00	98,075.00	0.00	98,075.00	98,075.00	0.0
200	Associated Payroll Costs	165,745.06	179,340.19	230,245.32	0.00	214,775.00	0.00	214,775.00	214,775.00	0.0
310	Instructional/Professional/Technical Services	0.00	100.00	0.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.0
320	Rentals and Utilities	0.00	265.49	0.00	0.00	0.00	0.00	0.00	0.00	0.0
340	Travel	9.00	2,154.80	0.00	0.00	0.00	0.00	0.00	0.00	0.0
300	Purchased Services	9.00	2,520.29	0.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.0
410	Consumable Supplies & Materials	231.61	3,073.08	0.00	0.00	3,550.00	0.00	3,550.00	3,550.00	0.0
420	Textbooks	946.10	60.81	0.00	0.00	0.00	0.00	0.00	0.00	0.0
440	Periodicals	0.00	0.00	0.00	0.00	1,300.00	0.00	1,300.00	1,300.00	0.0
460	Non-Consumable Items	34.82	1,049.99	0.00	0.00	500.00	0.00	500.00	500.00	0.0
400	Supplies and Materials	1,212.53	4,183.88	0.00	0.00	5,350.00	0.00	5,350.00	5,350.00	0.0
Total Function 1121 Middle School Programs		519,189.36	577,723.33	626,488.44	6.04	657,175.00	5.99	657,175.00	657,175.00	5.9
Function 1122	Middle School Extracurricular									
130	Additional Salary	30,761.02	37,241.71	41,779.93	0.00	43,345.00	0.00	43,345.00	43,345.00	0.0
100	Salaries	30,761.02	37,241.71	41,779.93	0.00	43,345.00	0.00	43,345.00	43,345.00	0.0
210	PERS Related Costs	3,909.76	4,399.53	5,442.89	0.00	1,695.00	0.00	1,695.00	1,695.00	0.0
220	FICA - Medicare / Social Security	2,452.53	2,845.13	3,459.35	0.00	9,085.27	0.00	9,085.27	9,085.27	0.0
230	Workers Comp/Unemployment	223.94	1,811.67	664.69	0.00	72.00	0.00	72.00	72.00	0.0
240	Insurance	37.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
200	Associated Payroll Costs	6,623.62	9,056.33	9,566.93	0.00	10,852.27	0.00	10,852.27	10,852.27	0.0
320	Rentals and Utilities	3,356.28	454.34	0.00	0.00	0.00	0.00	0.00	0.00	0.0

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 100	General									
Function 1122	Middle School Extracurricular									
389	Other Non-Instr / Prof Technical Services	3,925.60	4,173.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	7,281.88	4,627.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	974.90	0.00	0.00	5,500.00	0.00	5,500.00	5,500.00	0.00
400	Supplies and Materials	0.00	974.90	0.00	0.00	5,500.00	0.00	5,500.00	5,500.00	0.00
640	Dues and Fees	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extracurricular	44,666.52	51,950.48	51,346.86	0.00	59,697.27	0.00	59,697.27	59,697.27	0.00
Function 1131	High School Programs									
111	Licensed Salaries	798,016.96	887,718.04	1,018,835.44	14.88	1,064,292.00	14.80	1,064,292.00	1,064,292.00	14.80
121	Substitutes - Licensed	28,346.76	29,101.40	55,000.00	0.00	55,000.00	0.00	55,000.00	55,000.00	0.00
123	Temporary - Licensed	29,532.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	4,202.44	5,568.42	1,000.00	0.00	4,525.00	0.00	4,525.00	4,525.00	0.00
199	Taxable Stipends	6,989.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	867,088.07	922,387.86	1,074,835.44	14.88	1,123,817.00	14.80	1,123,817.00	1,123,817.00	14.80
210	PERS Related Costs	198,339.68	237,524.19	273,604.13	0.00	254,726.00	0.00	254,726.00	254,726.00	0.00
220	FICA - Medicare / Social Security	64,421.94	68,881.95	76,185.99	0.00	83,228.00	0.00	83,228.00	83,228.00	0.00
230	Workers Comp/Unemployment	5,963.46	6,354.04	9,130.50	0.00	9,951.00	0.00	9,951.00	9,951.00	0.00
240	Insurance	185,203.16	192,205.44	234,051.61	0.00	232,866.00	0.00	232,866.00	232,866.00	0.00
200	Associated Payroll Costs	453,928.24	504,965.62	592,972.23	0.00	580,771.00	0.00	580,771.00	580,771.00	0.00
310	Instructional/Professional/Technical Services	1,220.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	1,096.02	(34,173.14)	0.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
370		0.00	0.00	8,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
300	Purchased Services	2,316.45	(34,173.14)	8,000.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
410	Consumable Supplies & Materials	1,399.63	15,555.51	30,190.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
420	Textbooks	0.00	3,537.85	4,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
460	Non-Consumable Items	493.52	1,218.91	0.00	0.00	2,250.00	0.00	2,250.00	2,250.00	0.00
480	Computer Hardware	0.00	0.00	40,680.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
400	Supplies and Materials	1,893.15	20,312.27	74,870.00	0.00	47,250.00	0.00	47,250.00	47,250.00	0.00
640	Dues and Fees	175.00	535.00	1,000.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 100	General									
600	Other Objects	175.00	535.00	1,000.00	0.00	13,500.00	0.00	13,500.00	13,500.00	0.00
Total Function 1131	High School Programs	1,325,400.91	1,414,027.61	1,751,677.67	14.88	1,769,838.00	14.80	1,769,838.00	1,769,838.00	14.80
Function 1132	High School Extracurricular									
112	Classified Salaries	0.00	0.00	0.00	0.00	14,751.36	0.50	14,751.36	14,751.36	0.50
113	Administrators	52,750.32	50,009.31	54,209.02	0.70	56,378.00	0.70	56,378.00	56,378.00	0.70
130	Additional Salary	70,445.26	72,969.92	98,398.68	0.00	92,068.00	0.00	92,068.00	92,068.00	0.00
100	Salaries	123,195.58	122,979.23	152,607.70	0.70	163,197.36	1.20	163,197.36	163,197.36	1.20
210	PERS Related Costs	20,283.19	21,890.50	24,736.00	0.00	17,845.89	0.00	17,845.89	17,845.89	0.00
220	FICA - Medicare / Social Security	9,401.85	9,368.03	11,176.31	0.00	24,928.48	0.00	24,928.48	24,928.48	0.00
230	Workers Comp/Unemployment	856.75	2,667.73	2,275.32	0.00	676.00	0.00	676.00	676.00	0.00
240	Insurance	12,396.42	15,507.86	13,615.03	0.00	23,371.97	0.00	23,371.97	23,371.97	0.00
200	Associated Payroll Costs	42,938.21	49,434.12	51,802.66	0.00	66,822.34	0.00	66,822.34	66,822.34	0.00
320	Rentals and Utilities	10,695.56	8,542.78	10,000.00	0.00	15,500.00	0.00	15,500.00	15,500.00	0.00
340	Travel	3,278.36	1,726.70	3,000.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
389	Other Non-Instr / Prof Technical Services	11,026.72	12,834.25	17,500.00	0.00	13,750.00	0.00	13,750.00	13,750.00	0.00
300	Purchased Services	25,000.64	23,103.73	30,500.00	0.00	32,750.00	0.00	32,750.00	32,750.00	0.00
410	Consumable Supplies & Materials	450.00	340.48	4,320.00	0.00	10,950.00	0.00	10,950.00	10,950.00	0.00
400	Supplies and Materials	450.00	340.48	4,320.00	0.00	10,950.00	0.00	10,950.00	10,950.00	0.00
640	Dues and Fees	2,802.28	2,798.81	3,500.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
600	Other Objects	2,802.28	2,798.81	3,500.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00
Total Function 1132	High School Extracurricular	194,386.71	198,656.37	242,730.36	0.70	277,719.70	1.20	277,719.70	277,719.70	1.20
Function 1210	Gifted and Talented Programs									
111	Licensed Salaries	13,486.15	13,309.32	13,609.28	0.18	15,078.00	0.19	15,078.00	15,078.00	0.19
100	Salaries	13,486.15	13,309.32	13,609.28	0.18	15,078.00	0.19	15,078.00	15,078.00	0.19
210	PERS Related Costs	3,046.51	3,381.90	3,458.07	0.00	3,238.00	0.00	3,238.00	3,238.00	0.00
220	FICA - Medicare / Social Security	1,021.54	1,012.93	1,035.55	0.00	1,142.00	0.00	1,142.00	1,142.00	0.00
230	Workers Comp/Unemployment	92.04	91.35	93.34	0.00	141.00	0.00	141.00	141.00	0.00
240	Insurance	2,883.60	3,036.96	3,052.27	0.00	2,931.00	0.00	2,931.00	2,931.00	0.00
200	Associated Payroll Costs	7,043.69	7,523.14	7,639.23	0.00	7,452.00	0.00	7,452.00	7,452.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 100	General									
Total Function 1210	Gifted and Talented Programs	20,529.84	20,832.46	21,248.51	0.18	22,530.00	0.19	22,530.00	22,530.00	0.19
Function 1250	Less Restrictive - Students with Disabilities									
111	Licensed Salaries	82,678.93	104,960.81	134,445.42	2.08	111,143.00	1.63	111,143.00	111,143.00	1.63
112	Classified Salaries	48,361.09	82,883.16	77,247.85	3.84	83,516.00	4.14	83,516.00	83,516.00	4.14
121	Substitutes - Licensed	3,553.44	4,953.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	3,291.20	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
124	Temporary - Classified	20,966.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	5,510.64	7,734.40	0.00	0.00	3,938.00	0.00	3,938.00	3,938.00	0.00
100	Salaries	161,070.80	203,822.77	211,693.27	5.92	203,597.00	5.77	203,597.00	203,597.00	5.77
210	PERS Related Costs	31,428.41	43,181.59	53,496.57	0.00	33,919.00	0.00	33,919.00	33,919.00	0.00
220	FICA - Medicare / Social Security	11,358.93	15,116.31	17,005.01	0.00	14,541.00	0.00	14,541.00	14,541.00	0.00
230	Workers Comp/Unemployment	1,219.75	1,470.68	2,889.85	0.00	1,903.00	0.00	1,903.00	1,903.00	0.00
240	Insurance	32,971.63	52,605.54	93,722.80	0.00	92,701.00	0.00	92,701.00	92,701.00	0.00
200	Associated Payroll Costs	76,978.72	112,374.12	167,114.23	0.00	143,064.00	0.00	143,064.00	143,064.00	0.00
310	Instructional/Professional/Technical Services	200.00	189.00	0.00	0.00	7,000.00	0.00	7,000.00	7,000.00	0.00
340	Travel	775.22	1,580.41	441.00	0.00	400.00	0.00	400.00	400.00	0.00
382	Legal Services	110.00	0.00	6,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	5,082.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,085.22	6,851.41	6,441.00	0.00	9,400.00	0.00	9,400.00	9,400.00	0.00
410	Consumable Supplies & Materials	654.39	1,674.97	3,000.00	0.00	500.00	0.00	500.00	500.00	0.00
420	Textbooks	0.00	1,422.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	1,049.94	0.00	0.00	500.00	0.00	500.00	500.00	0.00
470	Computer Software	0.00	610.50	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
400	Supplies and Materials	654.39	4,757.86	3,000.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	239,789.13	327,806.16	388,248.50	5.92	358,561.00	5.77	358,561.00	358,561.00	5.77
Function 1460	Summer School									
130	Additional Salary	1,379.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	1,379.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	332.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 100	General										
Function 1460	Summer School										
220	FICA - Medicare / Social Security		104.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
230	Workers Comp/Unemployment		9.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
200	Associated Payroll Costs		446.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Function 1460	Summer School		1,825.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Major Function 1000	Instruction		3,694,015.55	4,128,400.02	4,802,284.17	42.77	5,039,834.97	44.24	5,039,834.97	5,039,834.97	44.2
Function 2122	Counseling Services										
111	Licensed Salaries		118,821.85	130,777.57	113,408.67	1.50	143,638.00	1.81	143,638.00	143,638.00	1.8
130	Additional Salary		2,330.50	1,537.00	4,537.00	0.00	1,575.00	0.00	1,575.00	1,575.00	0.0
100	Salaries		121,152.35	132,314.57	117,945.67	1.50	145,213.00	1.81	145,213.00	145,213.00	1.8
210	PERS Related Costs		27,368.44	33,621.03	29,207.69	0.00	53,703.00	0.00	53,703.00	53,703.00	0.0
220	FICA - Medicare / Social Security		9,175.21	10,071.22	8,746.32	0.00	10,995.00	0.00	10,995.00	10,995.00	0.0
230	Workers Comp/Unemployment		826.42	908.91	788.26	0.00	1,276.00	0.00	1,276.00	1,276.00	0.0
240	Insurance		25,950.96	27,333.00	25,185.08	0.00	28,738.00	0.00	28,738.00	28,738.00	0.0
200	Associated Payroll Costs		63,321.03	71,934.16	63,927.35	0.00	94,712.00	0.00	94,712.00	94,712.00	0.0
340	Travel		18.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
300	Purchased Services		18.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
410	Consumable Supplies & Materials		0.00	0.00	0.00	0.00	300.00	0.00	300.00	300.00	0.0
470	Computer Software		2,580.00	0.00	2,000.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.0
400	Supplies and Materials		2,580.00	0.00	2,000.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.0
640	Dues and Fees		0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.0
600	Other Objects		0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Function 2122	Counseling Services		187,071.70	204,248.73	184,873.02	1.50	242,325.00	1.81	242,325.00	242,325.00	1.8
Function 2130	Health Services										
410	Consumable Supplies & Materials		225.91	88.18	0.00	0.00	300.00	0.00	300.00	300.00	0.0
400	Supplies and Materials		225.91	88.18	0.00	0.00	300.00	0.00	300.00	300.00	0.0
Total Function 2130	Health Services		225.91	88.18	0.00	0.00	300.00	0.00	300.00	300.00	0.0

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 100 General										
Function 2210	Professional Development									
310	Instructional/Professional/Technical Services	0.00	1,139.28	0.00	0.00	0.00	0.00	0.00	0.00	0.0
300	Purchased Services	0.00	1,139.28	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Function 2210 Professional Development		0.00	1,139.28	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Function 2213	Curriculum Development									
640	Dues and Fees	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
600	Other Objects	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Function 2213 Curriculum Development		0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Function 2220	Educational Media Services									
470	Computer Software	0.00	497.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
400	Supplies and Materials	0.00	497.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Total Function 2220 Educational Media Services		0.00	497.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Function 2222	Library/Media Center									
111	Licensed Salaries	102,018.85	126,917.03	99,209.00	1.40	108,645.00	1.45	108,645.00	108,645.00	1.4
112	Classified Salaries	9,969.48	9,941.94	9,969.48	0.50	10,144.00	0.50	10,144.00	10,144.00	0.5
121	Substitutes - Licensed	11,771.24	3,748.32	0.00	0.00	0.00	0.00	0.00	0.00	0.0
130	Additional Salary	283.34	1,994.99	0.00	0.00	0.00	0.00	0.00	0.00	0.0
100	Salaries	124,042.91	142,602.28	109,178.48	1.90	118,789.00	1.95	118,789.00	118,789.00	1.9
210	PERS Related Costs	26,531.12	37,653.77	29,327.65	0.00	26,519.00	0.00	26,519.00	26,519.00	0.0
220	FICA - Medicare / Social Security	9,180.24	10,554.50	8,068.78	0.00	8,842.00	0.00	8,842.00	8,842.00	0.0
230	Workers Comp/Unemployment	858.10	985.58	753.25	0.00	1,057.00	0.00	1,057.00	1,057.00	0.0
240	Insurance	33,555.09	34,162.89	30,467.69	0.00	30,787.00	0.00	30,787.00	30,787.00	0.0
200	Associated Payroll Costs	70,124.55	83,356.74	68,617.37	0.00	67,205.00	0.00	67,205.00	67,205.00	0.0
410	Consumable Supplies & Materials	119.06	4,685.43	0.00	0.00	0.00	0.00	0.00	0.00	0.0
430	Library Books	565.57	339.42	2,000.00	0.00	2,100.00	0.00	2,100.00	2,100.00	0.0
440	Periodicals	755.00	551.00	1,000.00	0.00	1,100.00	0.00	1,100.00	1,100.00	0.0
460	Non-Consumable Items	0.00	77.55	1,000.00	0.00	600.00	0.00	600.00	600.00	0.0
480	Computer Hardware	99.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 100	General									
400	Supplies and Materials	1,538.63	5,653.40	4,000.00	0.00	3,800.00	0.00	3,800.00	3,800.00	0.00
640	Dues and Fees	0.00	109.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	109.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center	195,706.09	231,721.42	181,795.85	1.90	189,794.00	1.95	189,794.00	189,794.00	1.90
Function 2230	Assessment and Testing									
111	Licensed Salaries	29,913.56	27,539.25	29,069.50	0.50	31,464.00	0.50	31,464.00	31,464.00	0.50
100	Salaries	29,913.56	27,539.25	29,069.50	0.50	31,464.00	0.50	31,464.00	31,464.00	0.50
210	PERS Related Costs	4,202.98	6,997.70	7,386.56	0.00	5,855.00	0.00	5,855.00	5,855.00	0.00
220	FICA - Medicare / Social Security	2,238.77	2,106.76	2,223.82	0.00	2,406.00	0.00	2,406.00	2,406.00	0.00
230	Workers Comp/Unemployment	205.73	193.06	202.93	0.00	296.00	0.00	296.00	296.00	0.00
240	Insurance	11,930.78	14,492.88	15,138.00	0.00	15,742.00	0.00	15,742.00	15,742.00	0.00
200	Associated Payroll Costs	18,578.26	23,790.40	24,951.31	0.00	24,299.00	0.00	24,299.00	24,299.00	0.00
310	Instructional/Professional/Technical Services	442.42	0.00	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
350	Printing and Postage	13.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	455.72	0.00	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
410	Consumable Supplies & Materials	6,242.00	1,771.72	13,000.00	0.00	23,650.00	0.00	23,650.00	23,650.00	0.00
400	Supplies and Materials	6,242.00	1,771.72	13,000.00	0.00	23,650.00	0.00	23,650.00	23,650.00	0.00
Total Function 2230	Assessment and Testing	55,189.54	53,101.37	67,020.81	0.50	80,413.00	0.50	80,413.00	80,413.00	0.50
Function 2240	Instructional Staff Development									
111	Licensed Salaries	0.00	0.00	0.00	0.00	78,898.00	1.00	78,898.00	78,898.00	1.00
121	Substitutes - Licensed	0.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
100	Salaries	0.00	0.00	20,000.00	0.00	98,898.00	1.00	98,898.00	98,898.00	1.00
210	PERS Related Costs	0.00	0.00	0.00	0.00	14,638.00	0.00	14,638.00	14,638.00	0.00
220	FICA - Medicare / Social Security	0.00	0.00	0.00	0.00	5,913.00	0.00	5,913.00	5,913.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	733.00	0.00	733.00	733.00	0.00
240	Insurance	20,592.00	0.00	0.00	0.00	40,895.00	0.00	40,895.00	40,895.00	0.00
200	Associated Payroll Costs	20,592.00	0.00	0.00	0.00	62,179.00	0.00	62,179.00	62,179.00	0.00
310	Instructional/Professional/Technical Services	3,529.00	1,198.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	2,160.59	3,064.17	4,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 100	General									
300	Purchased Services	5,689.59	4,262.17	4,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00
410	Consumable Supplies & Materials	90.52	183.41	505.00	0.00	505.00	0.00	505.00	505.00	0.00
400	Supplies and Materials	90.52	183.41	505.00	0.00	505.00	0.00	505.00	505.00	0.00
640	Dues and Fees	0.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	0.00
600	Other Objects	0.00	0.00	0.00	0.00	100.00	0.00	100.00	100.00	0.00
Total Function 2240	Instructional Staff Development	26,372.11	4,445.58	24,505.00	0.00	166,682.00	1.00	166,682.00	166,682.00	1.00
Function 2310	Board of Education Services									
340	Travel	1,165.30	292.30	300.00	0.00	300.00	0.00	300.00	300.00	0.00
350	Printing and Postage	260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
381	Audit Services	14,040.00	14,996.00	16,640.00	0.00	16,640.00	0.00	16,640.00	16,640.00	0.00
382	Legal Services	7,113.05	12,904.61	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00
384	Negotiation Services	15,806.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
388	Election Services	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
389	Other Non-Instr / Prof Technical Services	9,868.22	0.00	10,500.00	0.00	10,500.00	0.00	10,500.00	10,500.00	0.00
300	Purchased Services	48,253.32	28,192.91	48,440.00	0.00	48,440.00	0.00	48,440.00	48,440.00	0.00
410	Consumable Supplies & Materials	4,037.87	3,429.60	3,030.00	0.00	3,030.00	0.00	3,030.00	3,030.00	0.00
400	Supplies and Materials	4,037.87	3,429.60	3,030.00	0.00	3,030.00	0.00	3,030.00	3,030.00	0.00
640	Dues and Fees	2,374.23	6,679.30	2,200.00	0.00	6,510.00	0.00	6,510.00	6,510.00	0.00
600	Other Objects	2,374.23	6,679.30	2,200.00	0.00	6,510.00	0.00	6,510.00	6,510.00	0.00
Total Function 2310	Board of Education Services	54,665.42	38,301.81	53,670.00	0.00	57,980.00	0.00	57,980.00	57,980.00	0.00
Function 2320	Executive Administration Services									
112	Classified Salaries	33,186.34	33,484.37	37,578.00	0.80	36,065.00	0.80	36,065.00	36,065.00	0.80
113	Administrators	96,784.06	124,417.16	127,500.00	1.00	133,875.00	1.00	133,875.00	133,875.00	1.00
130	Additional Salary	610.79	1,194.42	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
131	Overtime	369.80	1,043.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
199	Taxable Stipends	122.43	1,182.42	1,188.00	0.00	1,188.00	0.00	1,188.00	1,188.00	0.00
100	Salaries	131,073.42	161,322.19	167,466.00	1.80	172,328.00	1.80	172,328.00	172,328.00	1.80
210	PERS Related Costs	14,525.09	22,899.28	40,895.92	0.00	27,842.00	0.00	27,842.00	27,842.00	0.00
220	FICA - Medicare / Social Security	10,037.66	12,391.59	12,619.92	0.00	13,183.00	0.00	13,183.00	13,183.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 100 General										
Function 2320	Executive Administration Services									
230	Workers Comp/Unemployment	907.71	1,119.34	1,431.62	0.00	1,587.00	0.00	1,587.00	1,587.00	0.00
240	Insurance	34,396.12	29,659.98	35,556.86	0.00	36,482.00	0.00	36,482.00	36,482.00	0.00
200	Associated Payroll Costs	59,866.58	66,070.19	90,504.32	0.00	79,094.00	0.00	79,094.00	79,094.00	0.00
310	Instructional/Professional/Technical Services	629.00	1,704.00	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00	0.00
320	Rentals and Utilities	4,710.42	5,536.21	500.00	0.00	500.00	0.00	500.00	500.00	0.00
340	Travel	4,376.55	5,199.22	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
350	Printing and Postage	1,559.40	1,264.00	9,642.00	0.00	11,542.00	0.00	11,542.00	11,542.00	0.00
389	Other Non-Instr / Prof Technical Services	4,480.54	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
300	Purchased Services	15,755.91	13,703.43	19,142.00	0.00	21,042.00	0.00	21,042.00	21,042.00	0.00
410	Consumable Supplies & Materials	2,731.65	2,994.94	1,515.00	0.00	1,515.00	0.00	1,515.00	1,515.00	0.00
440	Periodicals	0.00	0.00	101.00	0.00	101.00	0.00	101.00	101.00	0.00
450	Food	136.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	1,675.00	1,332.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	869.96	0.00	1,212.00	0.00	1,212.00	0.00	1,212.00	1,212.00	0.00
400	Supplies and Materials	5,413.06	4,327.09	2,828.00	0.00	2,828.00	0.00	2,828.00	2,828.00	0.00
640	Dues and Fees	595.00	2,190.00	1,500.00	0.00	2,900.00	0.00	2,900.00	2,900.00	0.00
655	Judgements & Settlements Against District	56,499.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	57,094.95	2,190.00	1,500.00	0.00	2,900.00	0.00	2,900.00	2,900.00	0.00
Total Function 2320	Executive Administration Services	269,203.92	247,612.90	281,440.32	1.80	278,192.00	1.80	278,192.00	278,192.00	1.80
Function 2410	Office of the Principal									
112	Classified Salaries	155,994.23	153,365.55	147,119.64	4.50	152,699.00	4.75	152,699.00	152,699.00	4.75
113	Administrators	189,066.33	195,757.53	197,904.96	2.00	205,822.00	2.00	205,822.00	205,822.00	2.00
122	Substitutes - Classified	0.00	768.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	2,416.23	8,646.00	8,744.00	0.00	2,496.00	0.00	2,496.00	2,496.00	0.00
131	Overtime	2,013.21	3,952.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	349,490.00	362,490.29	353,768.60	6.50	361,017.00	6.75	361,017.00	361,017.00	6.75
210	PERS Related Costs	69,751.84	87,187.73	84,315.57	0.00	67,081.00	0.00	67,081.00	67,081.00	0.00
220	FICA - Medicare / Social Security	26,577.75	27,422.45	26,946.97	0.00	27,230.00	0.00	27,230.00	27,230.00	0.00
230	Workers Comp/Unemployment	2,451.53	2,555.43	2,321.25	0.00	3,415.00	0.00	3,415.00	3,415.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 100 General										
Function 2410	Office of the Principal									
240	Insurance	69,652.67	47,069.58	105,235.58	0.00	123,348.00	0.00	123,348.00	123,348.00	0.00
200	Associated Payroll Costs	168,433.79	164,235.19	218,819.37	0.00	221,074.00	0.00	221,074.00	221,074.00	0.00
310	Instructional/Professional/Technical Services	0.00	187.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	Rentals and Utilities	18,926.24	20,097.89	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
340	Travel	1,083.40	1,186.41	2,000.00	0.00	1,350.00	0.00	1,350.00	1,350.00	0.00
350	Printing and Postage	9,809.20	10,167.18	43,900.00	0.00	29,000.00	0.00	29,000.00	29,000.00	0.00
389	Other Non-Instr / Prof Technical Services	1,395.23	1,805.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	31,214.07	33,444.26	45,900.00	0.00	31,350.00	0.00	31,350.00	31,350.00	0.00
410	Consumable Supplies & Materials	5,680.92	9,292.82	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00	0.00
440	Periodicals	0.00	0.00	0.00	0.00	150.00	0.00	150.00	150.00	0.00
460	Non-Consumable Items	64.00	848.19	0.00	0.00	500.00	0.00	500.00	500.00	0.00
400	Supplies and Materials	5,744.92	10,141.01	3,500.00	0.00	4,150.00	0.00	4,150.00	4,150.00	0.00
640	Dues and Fees	1,670.00	2,670.00	1,600.00	0.00	3,013.00	0.00	3,013.00	3,013.00	0.00
600	Other Objects	1,670.00	2,670.00	1,600.00	0.00	3,013.00	0.00	3,013.00	3,013.00	0.00
Total Function 2410 Office of the Principal		556,552.78	572,980.75	623,587.97	6.50	620,604.00	6.75	620,604.00	620,604.00	6.75
Function 2520	Fiscal Services									
113	Administrators	0.00	0.00	0.00	0.00	90,000.00	1.00	90,000.00	90,000.00	1.00
130	Additional Salary	0.00	0.00	0.00	0.00	1,250.00	0.00	1,250.00	1,250.00	0.00
100	Salaries	0.00	0.00	0.00	0.00	91,250.00	1.00	91,250.00	91,250.00	1.00
210	PERS Related Costs	0.00	0.00	0.00	0.00	21,409.75	0.00	21,409.75	21,409.75	0.00
220	FICA - Medicare / Social Security	0.00	0.00	0.00	0.00	6,980.00	0.00	6,980.00	6,980.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	2,320.00	0.00	2,320.00	2,320.00	0.00
240	Insurance	0.00	0.00	0.00	0.00	22,318.00	0.00	22,318.00	22,318.00	0.00
200	Associated Payroll Costs	0.00	0.00	0.00	0.00	53,027.75	0.00	53,027.75	53,027.75	0.00
320	Rentals and Utilities	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
340	Travel	100.00	0.00	0.00	0.00	3,800.00	0.00	3,800.00	3,800.00	0.00
350	Printing and Postage	88.87	679.91	1,300.00	0.00	1,300.00	0.00	1,300.00	1,300.00	0.00
389	Other Non-Instr / Prof Technical Services	99,060.53	108,645.66	126,631.00	0.00	41,180.00	0.00	41,180.00	41,180.00	0.00
300	Purchased Services	99,249.40	109,325.57	128,431.00	0.00	46,780.00	0.00	46,780.00	46,780.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 100	General									
Function 2520	Fiscal Services									
410	Consumable Supplies & Materials	313.22	12.21	505.00	0.00	505.00	0.00	505.00	505.00	0.00
470	Computer Software	11,501.25	12,505.57	21,160.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
480	Computer Hardware	0.00	0.00	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
400	Supplies and Materials	11,814.47	12,517.78	21,665.00	0.00	18,505.00	0.00	18,505.00	18,505.00	0.00
640	Dues and Fees	0.00	0.00	0.00	0.00	375.00	0.00	375.00	375.00	0.00
600	Other Objects	0.00	0.00	0.00	0.00	375.00	0.00	375.00	375.00	0.00
Total Function 2520	Fiscal Services	111,063.87	121,843.35	150,096.00	0.00	209,937.75	1.00	209,937.75	209,937.75	1.00
Function 2540	Operation & Maintenance of Plant Services									
112	Classified Salaries	132,506.37	119,523.51	125,887.14	3.20	133,643.00	3.20	133,643.00	133,643.00	3.20
122	Substitutes - Classified	14,772.00	3,298.53	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
130	Additional Salary	0.00	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
131	Overtime	1,109.15	2,799.36	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
100	Salaries	148,387.52	126,521.40	128,887.14	3.20	137,643.00	3.20	137,643.00	137,643.00	3.20
210	PERS Related Costs	24,604.14	23,018.61	25,777.49	0.00	16,665.00	0.00	16,665.00	16,665.00	0.00
220	FICA - Medicare / Social Security	10,606.41	9,225.87	9,442.81	0.00	9,867.00	0.00	9,867.00	9,867.00	0.00
230	Workers Comp/Unemployment	6,767.58	5,433.44	5,023.83	0.00	5,994.00	0.00	5,994.00	5,994.00	0.00
240	Insurance	46,273.46	38,826.49	48,720.77	0.00	50,488.00	0.00	50,488.00	50,488.00	0.00
200	Associated Payroll Costs	88,251.59	76,504.41	88,964.90	0.00	83,014.00	0.00	83,014.00	83,014.00	0.00
320	Rentals and Utilities	452,493.83	463,755.28	621,558.28	0.00	527,689.00	0.00	527,689.00	527,689.00	0.00
340	Travel	19.43	667.08	200.00	0.00	200.00	0.00	200.00	200.00	0.00
350	Printing and Postage	2,169.90	2,169.90	940.00	0.00	940.00	0.00	940.00	940.00	0.00
389	Other Non-Instr / Prof Technical Services	11,122.74	6,375.08	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
300	Purchased Services	465,805.90	472,967.34	632,698.28	0.00	538,829.00	0.00	538,829.00	538,829.00	0.00
410	Consumable Supplies & Materials	34,711.23	29,981.97	33,150.00	0.00	35,150.00	0.00	35,150.00	35,150.00	0.00
450	Food	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00	0.00
460	Non-Consumable Items	1,870.70	2,978.74	2,525.00	0.00	5,525.00	0.00	5,525.00	5,525.00	0.00
400	Supplies and Materials	36,581.93	32,960.71	35,675.00	0.00	43,175.00	0.00	43,175.00	43,175.00	0.00
540	Depreciable Equipment	0.00	38,419.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	38,419.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 100	General									
Function 2540	Operation & Maintenance of Plant Services									
640	Dues and Fees	1,631.28	200.00	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00	0.00
653	Property Insurance Premiums	54,801.00	64,144.00	68,000.00	0.00	71,300.00	0.00	71,300.00	71,300.00	0.00
600	Other Objects	56,432.28	64,344.00	69,200.00	0.00	72,500.00	0.00	72,500.00	72,500.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services	795,459.22	811,717.59	955,425.32	3.20	875,161.00	3.20	875,161.00	875,161.00	3.20
Function 2550	Student Transportation Services									
330	Student Transportation Services	171,643.88	174,057.38	202,900.00	0.00	206,150.00	0.00	206,150.00	206,150.00	0.00
300	Purchased Services	171,643.88	174,057.38	202,900.00	0.00	206,150.00	0.00	206,150.00	206,150.00	0.00
Total Function 2550	Student Transportation Services	171,643.88	174,057.38	202,900.00	0.00	206,150.00	0.00	206,150.00	206,150.00	0.00
Function 2633	Public Information Services									
112	Classified Salaries	0.00	0.00	0.00	0.00	67,778.00	1.00	67,778.00	67,778.00	1.00
130	Additional Salary	0.00	0.00	0.00	0.00	1,040.00	0.00	1,040.00	1,040.00	0.00
100	Salaries	0.00	0.00	0.00	0.00	68,818.00	1.00	68,818.00	68,818.00	1.00
210	PERS Related Costs	0.00	0.00	0.00	0.00	12,775.00	0.00	12,775.00	12,775.00	0.00
220	FICA - Medicare / Social Security	0.00	0.00	0.00	0.00	5,026.00	0.00	5,026.00	5,026.00	0.00
230	Workers Comp/Unemployment	0.00	0.00	0.00	0.00	636.00	0.00	636.00	636.00	0.00
240	Insurance	0.00	0.00	0.00	0.00	15,846.00	0.00	15,846.00	15,846.00	0.00
200	Associated Payroll Costs	0.00	0.00	0.00	0.00	34,283.00	0.00	34,283.00	34,283.00	0.00
340	Travel	0.00	0.00	40.00	0.00	40.00	0.00	40.00	40.00	0.00
350	Printing and Postage	39,434.14	29,071.96	38,590.00	0.00	38,590.00	0.00	38,590.00	38,590.00	0.00
389	Other Non-Instr / Prof Technical Services	54,361.08	49,867.95	50,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
300	Purchased Services	93,795.22	78,939.91	88,630.00	0.00	39,630.00	0.00	39,630.00	39,630.00	0.00
410	Consumable Supplies & Materials	1,543.63	0.00	2,655.00	0.00	2,655.00	0.00	2,655.00	2,655.00	0.00
400	Supplies and Materials	1,543.63	0.00	2,655.00	0.00	2,655.00	0.00	2,655.00	2,655.00	0.00
640	Dues and Fees	0.00	0.00	400.00	0.00	700.00	0.00	700.00	700.00	0.00
600	Other Objects	0.00	0.00	400.00	0.00	700.00	0.00	700.00	700.00	0.00
Total Function 2633	Public Information Services	95,338.85	78,939.91	91,685.00	0.00	146,086.00	1.00	146,086.00	146,086.00	1.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTI
Fund 100	General									
Function 2640	Staff Services									
112	Classified Salaries	47,535.25	54,363.75	56,666.00	1.00	45,000.00	1.00	45,000.00	45,000.00	1.00
130	Additional Salary	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	47,535.25	57,363.75	56,666.00	1.00	45,000.00	1.00	45,000.00	45,000.00	1.00
210	PERS Related Costs	4,869.43	14,576.16	14,398.82	0.00	5,752.00	0.00	5,752.00	5,752.00	0.00
220	FICA - Medicare / Social Security	3,554.44	4,388.27	4,334.94	0.00	3,443.00	0.00	3,443.00	3,443.00	0.00
230	Workers Comp/Unemployment	334.76	407.07	385.85	0.00	838.00	0.00	838.00	838.00	0.00
240	Insurance	12,402.61	183.01	15,219.01	0.00	15,769.00	0.00	15,769.00	15,769.00	0.00
200	Associated Payroll Costs	21,161.24	19,554.51	34,338.62	0.00	25,802.00	0.00	25,802.00	25,802.00	0.00
320	Rentals and Utilities	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	0.00
340	Travel	455.98	236.91	500.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
350	Printing and Postage	445.00	350.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	15.00	150.00	0.00	150.00	0.00	150.00	150.00	0.00
300	Purchased Services	900.98	601.91	2,650.00	0.00	4,150.00	0.00	4,150.00	4,150.00	0.00
410	Consumable Supplies & Materials	465.16	132.63	606.00	0.00	606.00	0.00	606.00	606.00	0.00
480	Computer Hardware	799.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	1,265.15	132.63	606.00	0.00	606.00	0.00	606.00	606.00	0.00
640	Dues and Fees	415.00	1,636.00	577.00	0.00	300.00	0.00	300.00	300.00	0.00
600	Other Objects	415.00	1,636.00	577.00	0.00	300.00	0.00	300.00	300.00	0.00
Total Function 2640	Staff Services	71,277.62	79,288.80	94,837.62	1.00	75,858.00	1.00	75,858.00	75,858.00	1.00
Function 2660	Technology Support									
111	Licensed Salaries	0.00	8,766.70	75,000.00	1.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	61,357.18	29,551.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	1,248.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	62,605.18	38,318.30	105,000.00	1.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	13,678.40	2,227.60	20,250.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	4,639.88	2,907.17	5,737.50	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	432.23	263.23	986.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	12,427.34	2,620.58	15,516.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	31,177.85	8,018.58	42,489.50	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 100	General									
Function 2660	Technology Support									
310	Instructional/Professional/Technical Services	608.60	0.00	900.00	0.00	2,900.00	0.00	2,900.00	2,900.00	0.00
320	Rentals and Utilities	2,496.22	240.00	6,920.00	0.00	6,920.00	0.00	6,920.00	6,920.00	0.00
340	Travel	1,116.70	439.78	970.00	0.00	1,970.00	0.00	1,970.00	1,970.00	0.00
389	Other Non-Instr / Prof Technical Services	576.00	1,875.39	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
300	Purchased Services	4,797.52	2,555.17	8,790.00	0.00	13,790.00	0.00	13,790.00	13,790.00	0.00
410	Consumable Supplies & Materials	5,383.99	2,652.73	7,020.00	0.00	1,500.00	0.00	1,500.00	1,500.00	0.00
460	Non-Consumable Items	261.69	4,795.90	51.00	0.00	5,551.00	0.00	5,551.00	5,551.00	0.00
470	Computer Software	5,000.00	5,231.81	4,741.00	0.00	10,808.00	0.00	10,808.00	10,808.00	0.00
480	Computer Hardware	1,971.30	14,805.82	101,566.00	0.00	758.00	0.00	758.00	758.00	0.00
400	Supplies and Materials	12,616.98	27,486.26	113,378.00	0.00	18,617.00	0.00	18,617.00	18,617.00	0.00
640	Dues and Fees	6,080.00	4,987.50	1,055.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
600	Other Objects	6,080.00	4,987.50	1,055.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00
Total Function 2660	Technology Support	117,277.53	81,365.81	270,712.50	1.00	33,807.00	0.00	33,807.00	33,807.00	0.00
Function 2700	Supplemental Retirement Program									
116	Supplemental Retirement Stipends	14,400.00	9,600.00	14,400.00	0.00	9,600.00	0.00	9,600.00	9,600.00	0.00
100	Salaries	14,400.00	9,600.00	14,400.00	0.00	9,600.00	0.00	9,600.00	9,600.00	0.00
220	FICA - Medicare / Social Security	1,101.60	734.40	1,102.40	0.00	735.00	0.00	735.00	735.00	0.00
230	Workers Comp/Unemployment	75.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	0.00	(805.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270	Post Retirement Health Benefits	64,938.55	42,260.28	42,439.00	0.00	31,272.00	0.00	31,272.00	31,272.00	0.00
200	Associated Payroll Costs	66,115.61	42,189.03	43,541.40	0.00	32,007.00	0.00	32,007.00	32,007.00	0.00
Total Function 2700	Supplemental Retirement Program	80,515.61	51,789.03	57,941.40	0.00	41,607.00	0.00	41,607.00	41,607.00	0.00
Major Function 2000	Support Services	2,787,564.05	2,754,638.89	3,240,490.81	17.40	3,224,896.75	20.01	3,224,896.75	3,224,896.75	20.01
Function 5200	Transfers of Funds									
710	Interfund Transfer	47,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	Fund Modification	47,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 5200	Transfers of Funds	47,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 100	General									
Major Function 5000	Other Uses	47,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 6110	Operating Contingency									
810	Contingency (only with 6110 function)	0.00	0.00	542,746.02	0.00	346,832.00	0.00	346,832.00	346,832.00	0.00
800	Other Uses of Funds	0.00	0.00	542,746.02	0.00	346,832.00	0.00	346,832.00	346,832.00	0.00
Total Function 6110	Operating Contingency	0.00	0.00	542,746.02	0.00	346,832.00	0.00	346,832.00	346,832.00	0.00
Major Function 6000	Contingency	0.00	0.00	542,746.02	0.00	346,832.00	0.00	346,832.00	346,832.00	0.00
Function 7000	Unappropriated Ending Fund Balance									
820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	748,209.00	0.00	400,000.00	0.00	655,000.00	655,000.00	0.00
800	Other Uses of Funds	0.00	0.00	748,209.00	0.00	400,000.00	0.00	655,000.00	655,000.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	748,209.00	0.00	400,000.00	0.00	655,000.00	655,000.00	0.00
Major Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	748,209.00	0.00	400,000.00	0.00	655,000.00	655,000.00	0.00
Total Fund 100	General	6,528,579.60	6,883,038.91	9,333,730.00	60.17	9,011,563.72	64.25	9,266,563.72	9,266,563.72	64.25

Requirements Report

	Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Grand Totals:	6,528,579.60	6,883,038.91	9,333,730.00	60.17	9,011,563.72	64.25	9,266,563.72	9,266,563.72	64.25

Riverdale School District #51J
2015-16 Adopted Budget

200 – Special Revenue Funds

Special Revenue Funds account for revenues that are limited in how they can be spent. The Student Body Funds are the largest component of the Special Revenue Funds. The Student Body Fund accounts for monies collected and used for student organizations and activities. Oregon Department of Education requires these accounts to be budgeted as a Special Revenue Fund

Special Revenue Funds also account for local, state, and federal grants received by the district for specific programs. The District received a Facility Grant reimbursement from the State for the construction of the new Grade School. These funds have been designated for technology replacement, building maintenance, curriculum purchases, and professional development. The district expects a decline in grant awards as federal stimulus funds expire and standard federal grant awards decline. Appropriations are established to provide sufficient budgetary authority to meet unanticipated grant awards.

This year, the district received funding from SB1149 (a state program that awards funds received from electric utilities for use in energy conservation projects). Those monies have been saved for the specific program requirements of that bill.



Riverdale School District 51J

Summary of Special Revenue Fund 2015-16 Adopted Budget

Sub-fund Description	Beginning Balance	Revenues	Expenditures	Contingency	Ending Balance
201 Facilities Grant	400,000	-	140,500	147,500	112,000
204 IDEA Grant	-	64,413	64,413	-	-
219 Hilman Foundation Grant	-	13,825	13,825	-	-
230 Energy Efficient Schools - SB 1149	98,000	9,600	107,600	-	-
250 Grade School Milk	6,500	4,500	11,000	-	-
255 Preschool	30,000	200,000	230,000	-	-
259 Grant Reserve	-	394,500	394,500	-	-
271 Grade School Student Body Account	27,000	72,800	99,800	-	-
272 High School Student Body Account	60,000	200,000	260,000	-	-
	621,500	959,638	1,321,638	147,500	112,000

Riverdale School District
Special Revenue Fund
Resource Summary by Major Function

Fund		Function	Actual 12-13	Actual 13-14	Adopted 14-15	14-15 FTE	Proposed 15-16	15-16 FTE	Approved 15-16	15-16 FTE	Adopted 15-16	15-16 FTE
201	Facility Grant Fund	5000 Beginning Fund Balance	539,495	454,114	460,500	-	400,000	-	400,000	-	400,000	-
204	IDEA Grant	4000 Federal Sources	67,903	68,805	63,150	-	64,413	-	64,413	-	64,413	-
		5000 Beginning Fund Balance	(2,994)	(2,994)	-	-	-	-	-	-	-	-
		Total	64,909	65,811	63,150	-	64,413	-	64,413	-	64,413	-
210	PTC Grants - Paddle Raise	1000 Local Sources	600	-	-	-	-	-	-	-	-	-
		5000 Beginning Fund Balance	8,345	(1,703)	-	-	-	-	-	-	-	-
		Total	8,945	(1,703)	-	-	-	-	-	-	-	-
211	7th and 8th Grade Activities	1000 Local Sources	-	-	-	-	-	-	-	-	-	-
		5000 Beginning Fund Balance	6,425	5,199	-	-	-	-	-	-	-	-
		Total	6,425	5,199	-	-	-	-	-	-	-	-
212	PTC Grants - Paddle Raise	1000 Local Sources	615	-	-	-	-	-	-	-	-	-
		5000 Beginning Fund Balance	-	615	-	-	-	-	-	-	-	-
		Total	615	615	-	-	-	-	-	-	-	-
213	PTC - GS Grants	1000 Local Sources	-	90,975	-	-	-	-	-	-	-	-
		5000 Beginning Balance	-	-	-	-	-	-	-	-	-	-
		Total	-	90,975	-	-	-	-	-	-	-	-
218	Technology Grant	2000 Intermediate Sources	-	-	-	-	-	-	-	-	-	-
		5000 Beginning Fund Balance	17,007	17,007	-	-	-	-	-	-	-	-
		Total	17,007	17,007	-	-	-	-	-	-	-	-
219	Hillman Grant	1000 Local Sources	14,000	-	-	-	13,825	-	13,825	-	13,825	-
		5000 Beginning Fund Balance	17,531	-	-	-	-	-	-	-	-	-
		Total	31,531	-	-	-	13,825	-	13,825	-	13,825	-
230	Energy Efficient Schools Act	3000 State Sources	9,245	9,600	9,600	-	9,600	-	9,600	-	9,600	-
		5000 Beginning Fund Balance	71,366	80,611	62,500	-	98,000	-	98,000	-	98,000	-
		Total	80,611	90,211	72,100	-	107,600	-	107,600	-	107,600	-
250	Milk Fund - GS	1000 Local Sources	4,745	2,324	4,000	-	4,500	-	4,500	-	4,500	-
		5000 Beginning Fund Balance	5,817	7,988	6,000	-	12,000	-	6,500	-	6,500	-
		Total	10,562	10,312	10,000	-	16,500	-	11,000	-	11,000	-
252	Extended Kindergarten	1000 Local Sources	82,328	22,723	73,120	-	-	-	-	-	-	-
		5000 Beginning Fund Balance	24,022	25,198	-	-	-	-	-	-	-	-
		Total	106,350	47,921	73,120	-	-	-	-	-	-	-
255	Preschool Program	1000 Local Sources	104,300	204,685	200,000	-	200,000	-	200,000	-	200,000	-
		5000 Beginning Fund Balance	12,525	14,928	30,000	-	30,000	-	30,000	-	30,000	-
		Total	116,825	219,613	230,000	-	230,000	-	230,000	-	230,000	-
259	Grant Reserve	1000 Local Sources	-	-	150,000	-	335,000	-	299,500	-	299,500	-
		2000 Intermediate Sources	-	-	125,000	-	-	-	-	-	-	-
		4000 Federal Sources	-	-	195,000	-	95,000	-	95,000	-	95,000	-
		Total	-	-	470,000	-	430,000	-	394,500	-	394,500	-
271	Grade School Student Body Account	1000 Local Sources	94,489	72,983	130,000	-	72,800	-	72,800	-	72,800	-
		5000 Beginning Fund Balance	143,631	21,549	45,000	-	27,000	-	27,000	-	27,000	-
		Total	238,120	94,532	175,000	-	99,800	-	99,800	-	99,800	-
272	High School Student Body Account	1000 Local Sources	264,867	101,977	200,000	-	200,000	-	200,000	-	200,000	-
		5000 Beginning Fund Balance	111,898	187,726	120,000	-	60,000	-	60,000	-	60,000	-
		Total	376,765	289,703	320,000	-	260,000	-	260,000	-	260,000	-
		Grand Total	\$ 1,598,160	\$ 1,384,310	\$ 1,873,870	-	\$ 1,622,138	-	\$ 1,581,138	-	\$ 1,581,138	-

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

	Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 200 Special Revenue Combined Funds									
1613 Special Milk Program	0.00	1,883.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1620 Daily Sales - Non--Reimbursable	4,745.00	4,440.00	4,000.00	0.00	4,500.00	0.00	4,500.00	4,500.00	0.00
1700 Extracurricular Activities	0.00	0.00	330,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00	0.00
1710 Admission (tickets)	8,557.00	12,227.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1740 Fees	511,819.27	371,796.47	273,120.00	0.00	272,800.00	0.00	272,800.00	272,800.00	0.00
1750 Concessions	400.00	106.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1920 Contributions & Donations - Private Sou	34,431.39	106,714.44	150,000.00	0.00	248,825.00	0.00	248,825.00	248,825.00	0.00
1990 Miscellaneous Revenue	5,991.12	9,409.11	0.00	0.00	100,000.00	0.00	64,500.00	64,500.00	0.00
1000 Local Sources	565,943.78	506,577.53	757,120.00	0.00	826,125.00	0.00	790,625.00	790,625.00	0.00
2000 Intermediate Sources	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	0.00	0.00
2000 Intermediate Sources	0.00	0.00	125,000.00	0.00	0.00	0.00	0.00	0.00	0.00
3299 Other Restricted Grants-in-aid	9,245.35	9,600.89	9,600.00	0.00	9,600.00	0.00	9,600.00	9,600.00	0.00
3000 State Sources	9,245.35	9,600.89	9,600.00	0.00	9,600.00	0.00	9,600.00	9,600.00	0.00
4500 Federal Revenue	67,902.96	68,805.34	258,150.00	0.00	159,413.00	0.00	159,413.00	159,413.00	0.00
4000 Federal Sources	67,902.96	68,805.34	258,150.00	0.00	159,413.00	0.00	159,413.00	159,413.00	0.00
5400 Fund Balance	955,067.30	810,237.25	724,000.00	0.00	627,000.00	0.00	621,500.00	621,500.00	0.00
5000 Other Sources	955,067.30	810,237.25	724,000.00	0.00	627,000.00	0.00	621,500.00	621,500.00	0.00
Total Fund 200 Special Revenue Combined Funds	1,598,159.39	1,395,221.01	1,873,870.00	0.00	1,622,138.00	0.00	1,581,138.00	1,581,138.00	0.00

Resources Report

	Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Grand Totals:	1,598,159.39	1,395,221.01	1,873,870.00	0.00	1,622,138.00	0.00	1,581,138.00	1,581,138.00	0.00

Riverdale School District
Special Revenue Fund
Expenditure Summary by Major Function

Fund	Function		Actual 12-13	Actual 13-14	Adopted 14-15	14-15 FTE	Proposed 15-16	15-16 FTE	Approved 15-16	15-16 FTE	Adopted 15-16	15-16 FTE
201	Facility Grant Fund	1000	Instruction	48,666	-	125,800	-	100,000	-	100,000	-	100,000
		2000	Support Services	36,715	-	64,500	-	40,500	-	40,500	-	40,500
		6000	Contingency	-	-	100,000	-	147,500	-	147,500	-	147,500
		7000	Unappropriated EFB	-	-	170,200	-	112,000	-	112,000	-	112,000
		Total		85,381	-	460,500	-	400,000	-	400,000	-	400,000
204	IDEA Grant	1000	Instruction	67,903	71,646	63,150	0.53	64,413	0.53	64,413	0.53	64,413
210	PTC Grants - Paddle Raise	1000	Instruction	986	-	-	-	-	-	-	-	-
		2000	Support Services	9,662	-	-	-	-	-	-	-	-
		Total		10,648	-	-	-	-	-	-	-	-
211	7th and 8th Grade Activities	1000	Instruction	1,226	-	-	-	-	-	-	-	-
213	PTC - GS Grants	1000	Instruction	-	80,224	-	-	-	-	-	-	-
		2000	Support Services	-	15,500	-	-	-	-	-	-	-
		Total		-	95,724	-	-	-	-	-	-	-
214	PTC - HS Grants	1000	Instruction	-	5,105	-	-	-	-	-	-	-
		2000	Support Services	-	-	-	-	-	-	-	-	-
		Total		-	5,105	-	-	-	-	-	-	-
218	Technology Grant	2000	Support Services	-	-	-	-	-	-	-	-	-
219	Hillman Grant	2000	Support Services	31,531	14,000	-	-	13,825	-	13,825	-	13,825
230	Energy Efficient Schools Act	2000	Support Services	-	-	72,100	-	107,600	-	107,600	-	107,600
250	Food Service - GS	3000	Community Services	2,574	2,552	10,000	-	16,500	-	11,000	-	11,000
252	Extended Kindergarten	1000	Instruction	74,689	52,936	62,282	0.50	-	-	-	-	-
		2000	Support Services	6,463	-	10,838	-	-	-	-	-	-
		Total		81,152	52,936	73,120	0.50	-	-	-	-	-
255	Preschool Program	1000	Instruction	96,924	159,333	222,500	4.06	224,024	3.23	224,024	3.23	224,024
		2000	Support Services	4,973	117	7,500	-	5,976	-	5,976	-	5,976
		Total		101,897	159,450	230,000	4.06	230,000	3.23	230,000	3.23	230,000
259	Grant Reserve	1000	Instruction	-	-	370,000	-	330,000	-	330,000	-	330,000
		2000	Support Services	-	-	100,000	-	100,000	-	64,500	-	64,500
		Total		-	-	470,000	-	430,000	-	394,500	-	394,500
271	Grade School Student Body Acc	1000	Instruction	215,283	95,344	170,000	-	99,800	-	99,800	-	99,800
		2000	Support Services	1,287	1,268	5,000	-	-	-	-	-	-
		Total		216,570	96,612	175,000	-	99,800	-	99,800	-	99,800
272	High School Student Body Acco	1000	Instruction	189,040	186,924	320,000	-	260,000	-	260,000	-	260,000
		Grand Total		<u>\$ 787,922</u>	<u>\$ 684,949</u>	<u>\$ 1,873,870</u>	<u>5.09</u>	<u>\$ 1,622,138</u>	<u>3.76</u>	<u>\$ 1,581,138</u>	<u>3.76</u>	<u>\$ 1,581,138</u>

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 201	Facilities Grant									
Function 1111	Elementary Programs									
420	Textbooks	34,859.46	0.00	35,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
470	Computer Software	1,489.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	4,014.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	40,364.08	0.00	35,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Function 1111	Elementary Programs	40,364.08	0.00	35,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Function 1121	Middle School Programs									
420	Textbooks	5,374.44	0.00	40,800.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
480	Computer Hardware	2,007.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	7,381.77	0.00	40,800.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Function 1121	Middle School Programs	7,381.77	0.00	40,800.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Function 1131	High School Programs									
420	Textbooks	920.21	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
400	Supplies and Materials	920.21	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total Function 1131	High School Programs	920.21	0.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Major Function 1000	Instruction	48,666.06	0.00	125,800.00	0.00	100,000.00	0.00	100,000.00	100,000.00	0.00
Function 2210	Professional Development									
130	Additional Salary	4,669.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	4,669.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	1,108.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	354.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	32.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	1,495.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	Instructional/Professional/Technical Services	2,903.61	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	2,903.61	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 201	Facilities Grant									
Function 2210	Professional Development									
410	Consumable Supplies & Materials	335.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	335.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Professional Development	9,404.47	0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2213	Curriculum Development									
640	Dues and Fees	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2213	Curriculum Development	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development									
340	Travel	9,164.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	2,268.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	11,433.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	3,117.41	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	3,117.41	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development	14,550.99	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services									
460	Non-Consumable Items	0.00	0.00	15,000.00	0.00	40,500.00	0.00	40,500.00	40,500.00	0.00
400	Supplies and Materials	0.00	0.00	15,000.00	0.00	40,500.00	0.00	40,500.00	40,500.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services	0.00	0.00	15,000.00	0.00	40,500.00	0.00	40,500.00	40,500.00	0.00
Function 2633	Public Information Services									
389	Other Non-Instr / Prof Technical Services	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2633	Public Information Services	0.00	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Support									
470	Computer Software	4,469.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 201	Facilities Grant									
Function 2660	Technology Support									
480	Computer Hardware	5,290.13	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	9,759.21	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Support	9,759.21	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services	36,714.67	0.00	64,500.00	0.00	40,500.00	0.00	40,500.00	40,500.00	0.00
Function 6110	Operating Contingency									
810	Contingency (only with 6110 function)	0.00	0.00	100,000.00	0.00	147,500.00	0.00	147,500.00	147,500.00	0.00
800	Other Uses of Funds	0.00	0.00	100,000.00	0.00	147,500.00	0.00	147,500.00	147,500.00	0.00
Total Function 6110	Operating Contingency	0.00	0.00	100,000.00	0.00	147,500.00	0.00	147,500.00	147,500.00	0.00
Major Function 6000	Contingency	0.00	0.00	100,000.00	0.00	147,500.00	0.00	147,500.00	147,500.00	0.00
Function 7000	Unappropriated Ending Fund Balance									
820	Reserve for Next Year (unappropriated only w/7000)	0.00	0.00	170,200.00	0.00	112,000.00	0.00	112,000.00	112,000.00	0.00
800	Other Uses of Funds	0.00	0.00	170,200.00	0.00	112,000.00	0.00	112,000.00	112,000.00	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	170,200.00	0.00	112,000.00	0.00	112,000.00	112,000.00	0.00
Major Function 7000	Unappropriated Ending Fund Balance	0.00	0.00	170,200.00	0.00	112,000.00	0.00	112,000.00	112,000.00	0.00
Total Fund 201	Facilities Grant	85,380.73	0.00	460,500.00	0.00	400,000.00	0.00	400,000.00	400,000.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-1 FT
Fund 204 IDEA										
Function 1250	Less Restrictive - Students with Disabilities									
111	Licensed Salaries	43,659.07	45,600.73	40,449.78	0.54	41,259.00	0.67	41,259.00	41,259.00	0.6
100	Salaries	43,659.07	45,600.73	40,449.78	0.54	41,259.00	0.67	41,259.00	41,259.00	0.6
210	PERS Related Costs	10,864.48	12,560.74	11,081.55	0.00	10,106.00	0.00	10,106.00	10,106.00	0.0
220	FICA - Medicare / Social Security	3,395.15	3,453.61	3,078.19	0.00	3,156.00	0.00	3,156.00	3,156.00	0.0
230	Workers Comp/Unemployment	331.57	319.81	265.30	0.00	270.00	0.00	270.00	270.00	0.0
240	Insurance	9,652.69	9,711.45	8,275.18	0.00	9,622.00	0.00	9,622.00	9,622.00	0.0
200	Associated Payroll Costs	24,243.89	26,045.61	22,700.22	0.00	23,154.00	0.00	23,154.00	23,154.00	0.0
Total Function 1250	Less Restrictive - Students with Disabilities	67,902.96	71,646.34	63,150.00	0.54	64,413.00	0.67	64,413.00	64,413.00	0.6
Major Function 1000	Instruction	67,902.96	71,646.34	63,150.00	0.54	64,413.00	0.67	64,413.00	64,413.00	0.6
Total Fund 204	IDEA	67,902.96	71,646.34	63,150.00	0.54	64,413.00	0.67	64,413.00	64,413.00	0.6

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 210	PTC - Grants Paddle Raise Funds									
Function 1111	Elementary Programs									
470	Computer Software	597.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	597.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	597.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1131	High School Programs									
420	Textbooks	388.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	388.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	388.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction	985.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540	Operation & Maintenance of Plant Services									
460	Non-Consumable Items	844.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	844.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services	844.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2660	Technology Support									
480	Computer Hardware	8,818.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	8,818.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2660	Technology Support	8,818.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services	9,662.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 210	PTC - Grants Paddle Raise Funds	10,647.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 211	7th and 8th Grade Activities										
Function 1122	Middle School Extracurricular										
389	Other Non-Instr / Prof Technical Services		1,226.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		1,226.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1122	Middle School Extracurricular		1,226.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction		1,226.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 211	7th and 8th Grade Activities		1,226.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FT
Fund 213	PTC Grade School Grant Fund									
Function 1111	Elementary Programs									
410	Consumable Supplies & Materials	0.00	14,639.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-Consumable Items	0.00	1,398.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	63,045.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	79,083.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	Elementary Programs	0.00	79,083.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs									
410	Consumable Supplies & Materials	0.00	1,064.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	1,064.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1121	Middle School Programs	0.00	1,064.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1140	Preschool									
410	Consumable Supplies & Materials	0.00	75.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	75.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1140	Preschool	0.00	75.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction	0.00	80,223.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2210	Professional Development									
410	Consumable Supplies & Materials	0.00	6,792.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	6,792.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2210	Professional Development	0.00	6,792.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2222	Library/Media Center									
410	Consumable Supplies & Materials	0.00	2,328.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
480	Computer Hardware	0.00	6,380.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	0.00	8,708.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center	0.00	8,708.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services	0.00	15,500.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund	213 PTC Grade School Grant Fund									
Total Fund	213 PTC Grade School Grant Fund	0.00	95,723.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 214	PTC HS Grants										
Function 1131	High School Programs										
410	Consumable Supplies & Materials		0.00	4,764.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		0.00	4,764.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs		0.00	4,764.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1132	High School Extracurricular										
410	Consumable Supplies & Materials		0.00	341.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		0.00	341.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular		0.00	341.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction		0.00	5,105.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 214	PTC HS Grants		0.00	5,105.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 219 Hillman Grant										
Function 2660 Technology Support										
470 Computer Software		31,530.92	14,000.00	0.00	0.00	13,825.00	0.00	13,825.00	13,825.00	0.00
400 Supplies and Materials		31,530.92	14,000.00	0.00	0.00	13,825.00	0.00	13,825.00	13,825.00	0.00
Total Function 2660 Technology Support		31,530.92	14,000.00	0.00	0.00	13,825.00	0.00	13,825.00	13,825.00	0.00
Major Function 2000 Support Services		31,530.92	14,000.00	0.00	0.00	13,825.00	0.00	13,825.00	13,825.00	0.00
Total Fund 219 Hillman Grant		31,530.92	14,000.00	0.00	0.00	13,825.00	0.00	13,825.00	13,825.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 230	Energy Efficient Schools SB 1149									
Function 2540	Operation & Maintenance of Plant Services									
389	Other Non-Instr / Prof Technical Services	0.00	0.00	72,100.00	0.00	107,600.00	0.00	107,600.00	107,600.00	0.00
300	Purchased Services	0.00	0.00	72,100.00	0.00	107,600.00	0.00	107,600.00	107,600.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services	0.00	0.00	72,100.00	0.00	107,600.00	0.00	107,600.00	107,600.00	0.00
Major Function 2000	Support Services	0.00	0.00	72,100.00	0.00	107,600.00	0.00	107,600.00	107,600.00	0.00
Total Fund 230	Energy Efficient Schools SB 1149	0.00	0.00	72,100.00	0.00	107,600.00	0.00	107,600.00	107,600.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 250	Food Service									
Function 3100	-									
470	Computer Software	299.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	299.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 3100	-	299.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 3120	-									
450	Food	2,275.06	2,552.16	10,000.00	0.00	16,500.00	0.00	11,000.00	11,000.00	0.00
400	Supplies and Materials	2,275.06	2,552.16	10,000.00	0.00	16,500.00	0.00	11,000.00	11,000.00	0.00
Total Function 3120	-	2,275.06	2,552.16	10,000.00	0.00	16,500.00	0.00	11,000.00	11,000.00	0.00
Major Function 3000	Enterprise/Community Services	2,574.06	2,552.16	10,000.00	0.00	16,500.00	0.00	11,000.00	11,000.00	0.00
Total Fund 250	Food Service	2,574.06	2,552.16	10,000.00	0.00	16,500.00	0.00	11,000.00	11,000.00	0.00

Requirements Report

			Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 252	Extended Kindergarten										
Function 1299	Extended Kindergarten										
111	Licensed Salaries		33,031.97	33,363.19	34,114.97	0.50	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries		1,339.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
124	Temporary - Classified		5,548.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		39,920.51	33,363.19	34,114.97	0.50	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs		8,423.63	9,144.72	9,350.81	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security		2,970.05	2,552.16	2,609.71	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment		279.31	230.80	235.72	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance		7,674.36	7,644.72	7,631.16	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		19,347.35	19,572.40	19,827.40	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials		7,620.97	0.00	3,340.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		7,620.97	0.00	3,340.00	0.00	0.00	0.00	0.00	0.00	0.00
690	Indirect Costs-Util,Mtn,Liab,Audit,Acctg,HR		7,800.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		7,800.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1299	Extended Kindergarten		74,688.83	52,935.59	62,282.37	0.50	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction		74,688.83	52,935.59	62,282.37	0.50	0.00	0.00	0.00	0.00	0.00
Function 2410	Office of the Principal										
410	Consumable Supplies & Materials		6,463.26	0.00	10,837.63	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		6,463.26	0.00	10,837.63	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Office of the Principal		6,463.26	0.00	10,837.63	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services		6,463.26	0.00	10,837.63	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 252	Extended Kindergarten		81,152.09	52,935.59	73,120.00	0.50	0.00	0.00	0.00	0.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 255 Preschool										
Function 1140 Preschool										
112	Classified Salaries	51,542.68	81,501.23	105,668.14	3.63	107,782.00	3.22	107,782.00	107,782.00	3.22
121	Substitutes - Licensed	646.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	0.00	11,395.56	0.00	0.00	9,947.00	0.00	9,947.00	9,947.00	0.00
124	Temporary - Classified	0.00	9,205.78	9,752.28	0.44	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
132	Other Hours	0.00	0.00	0.00	0.00	10,200.00	0.00	10,200.00	10,200.00	0.00
100	Salaries	52,188.76	102,477.57	115,420.42	4.06	127,929.00	3.22	127,929.00	127,929.00	3.22
210	PERS Related Costs	8,631.43	12,935.76	29,962.00	0.00	20,361.00	0.00	20,361.00	20,361.00	0.00
220	FICA - Medicare / Social Security	3,992.45	7,839.55	7,203.30	0.00	7,347.00	0.00	7,347.00	7,347.00	0.00
230	Workers Comp/Unemployment	382.13	2,629.93	1,999.23	0.00	2,038.00	0.00	2,038.00	2,038.00	0.00
240	Insurance	19,685.40	24,044.97	49,360.05	0.00	50,347.00	0.00	50,347.00	50,347.00	0.00
200	Associated Payroll Costs	32,691.41	47,450.21	88,524.58	0.00	80,093.00	0.00	80,093.00	80,093.00	0.00
410	Consumable Supplies & Materials	1,844.26	9,405.53	7,500.00	0.00	6,002.00	0.00	6,002.00	6,002.00	0.00
400	Supplies and Materials	1,844.26	9,405.53	7,500.00	0.00	6,002.00	0.00	6,002.00	6,002.00	0.00
690	Indirect Costs-Util,Mtn,Lib,Audit,Acctg,HR	10,200.00	0.00	11,055.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
600	Other Objects	10,200.00	0.00	11,055.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Total Function 1140 Preschool		96,924.43	159,333.31	222,500.00	4.06	224,024.00	3.22	224,024.00	224,024.00	3.22
Major Function 1000 Instruction		96,924.43	159,333.31	222,500.00	4.06	224,024.00	3.22	224,024.00	224,024.00	3.22
Function 2410 Office of the Principal										
410	Consumable Supplies & Materials	4,778.12	0.00	7,500.00	0.00	5,976.00	0.00	5,976.00	5,976.00	0.00
400	Supplies and Materials	4,778.12	0.00	7,500.00	0.00	5,976.00	0.00	5,976.00	5,976.00	0.00
Total Function 2410 Office of the Principal		4,778.12	0.00	7,500.00	0.00	5,976.00	0.00	5,976.00	5,976.00	0.00
Function 2520 Fiscal Services										
389	Other Non-Instr / Prof Technical Services	0.00	75.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	75.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2520 Fiscal Services		0.00	75.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2540 Operation & Maintenance of Plant Services										

Requirements Report

			Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 255	Preschool										
Function 2540	Operation & Maintenance of Plant Services										
410	Consumable Supplies & Materials		194.68	41.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials		194.68	41.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2540	Operation & Maintenance of Plant Services		194.68	41.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services		4,972.80	116.78	7,500.00	0.00	5,976.00	0.00	5,976.00	5,976.00	0.00
Total Fund 255	Preschool		101,897.23	159,450.09	230,000.00	4.06	230,000.00	3.22	230,000.00	230,000.00	3.22

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 259	Grant Reserve Fund									
Function 1111	Elementary Programs									
410	Consumable Supplies & Materials	0.00	0.00	200,000.00	0.00	235,000.00	0.00	235,000.00	235,000.00	0.00
400	Supplies and Materials	0.00	0.00	200,000.00	0.00	235,000.00	0.00	235,000.00	235,000.00	0.00
Total Function 1111	Elementary Programs	0.00	0.00	200,000.00	0.00	235,000.00	0.00	235,000.00	235,000.00	0.00
Function 1122	Middle School Extracurricular									
410	Consumable Supplies & Materials	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
400	Supplies and Materials	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Function 1122	Middle School Extracurricular	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Function 1131	High School Programs									
389	Other Non-Instr / Prof Technical Services	0.00	0.00	170,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
300	Purchased Services	0.00	0.00	170,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
Total Function 1131	High School Programs	0.00	0.00	170,000.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00
Major Function 1000	Instruction	0.00	0.00	370,000.00	0.00	330,000.00	0.00	330,000.00	330,000.00	0.00
Function 2222	Library/Media Center									
410	Consumable Supplies & Materials	0.00	0.00	100,000.00	0.00	100,000.00	0.00	64,500.00	64,500.00	0.00
400	Supplies and Materials	0.00	0.00	100,000.00	0.00	100,000.00	0.00	64,500.00	64,500.00	0.00
Total Function 2222	Library/Media Center	0.00	0.00	100,000.00	0.00	100,000.00	0.00	64,500.00	64,500.00	0.00
Major Function 2000	Support Services	0.00	0.00	100,000.00	0.00	100,000.00	0.00	64,500.00	64,500.00	0.00
Total Fund 259	Grant Reserve Fund	0.00	0.00	470,000.00	0.00	430,000.00	0.00	394,500.00	394,500.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTI
Fund 271	Grade School Activities									
Function 1111	Elementary Programs									
130	Additional Salary	15,217.37	3,260.78	3,260.78	0.00	3,326.00	0.00	3,326.00	3,326.00	0.00
100	Salaries	15,217.37	3,260.78	3,260.78	0.00	3,326.00	0.00	3,326.00	3,326.00	0.00
210	PERS Related Costs	0.00	893.76	893.76	0.00	911.00	0.00	911.00	911.00	0.00
220	FICA - Medicare / Social Security	0.00	245.07	245.07	0.00	250.00	0.00	250.00	250.00	0.00
230	Workers Comp/Unemployment	0.00	22.51	22.51	0.00	23.00	0.00	23.00	23.00	0.00
200	Associated Payroll Costs	0.00	1,161.34	1,161.34	0.00	1,184.00	0.00	1,184.00	1,184.00	0.00
310	Instructional/Professional/Technical Services	18,977.25	14,088.07	0.00	0.00	402.00	0.00	402.00	402.00	0.00
320	Rentals and Utilities	0.00	0.00	0.00	0.00	622.00	0.00	622.00	622.00	0.00
330	Student Transportation Services	2,529.99	0.00	0.00	0.00	3,983.00	0.00	3,983.00	3,983.00	0.00
340	Travel	3,318.00	0.00	0.00	0.00	3,567.00	0.00	3,567.00	3,567.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	0.00	0.00	54,115.00	0.00	54,115.00	54,115.00	0.00
300	Purchased Services	24,825.24	14,088.07	0.00	0.00	62,689.00	0.00	62,689.00	62,689.00	0.00
410	Consumable Supplies & Materials	14,586.31	123.64	125,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
420	Textbooks	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
450	Food	5,403.06	0.00	0.00	0.00	1,800.00	0.00	1,800.00	1,800.00	0.00
460	Non-Consumable Items	0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	0.00
400	Supplies and Materials	19,989.37	123.64	125,000.00	0.00	5,300.00	0.00	5,300.00	5,300.00	0.00
Total Function 1111	Elementary Programs	60,031.98	18,633.83	129,422.12	0.00	72,499.00	0.00	72,499.00	72,499.00	0.00
Function 1113	Elementary Extracurricular									
340	Travel	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	5,254.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	360.00	5,254.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies & Materials	0.00	420.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	352.57	111.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	352.57	531.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1113	Elementary Extracurricular	712.57	5,786.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121	Middle School Programs									
130	Additional Salary	37,680.17	11,336.46	5,316.00	0.00	5,415.00	0.00	5,415.00	5,415.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 271	Grade School Activities									
Function 1121	Middle School Programs									
131	Overtime	0.00	857.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	37,680.17	12,193.98	5,316.00	0.00	5,415.00	0.00	5,415.00	5,415.00	0.00
210	PERS Related Costs	422.90	3,225.53	1,421.69	0.00	1,448.00	0.00	1,448.00	1,448.00	0.00
220	FICA - Medicare / Social Security	148.32	915.14	394.30	0.00	402.00	0.00	402.00	402.00	0.00
230	Workers Comp/Unemployment	14.30	83.99	36.51	0.00	36.00	0.00	36.00	36.00	0.00
200	Associated Payroll Costs	585.52	4,224.66	1,852.50	0.00	1,886.00	0.00	1,886.00	1,886.00	0.00
310	Instructional/Professional/Technical Services	84,965.00	14,692.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
330	Student Transportation Services	5,914.74	4,660.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	5,775.00	9,715.00	0.00	0.00	16,500.00	0.00	16,500.00	16,500.00	0.00
389	Other Non-Instr / Prof Technical Services	7,175.02	14,917.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	103,829.76	43,986.00	0.00	0.00	16,500.00	0.00	16,500.00	16,500.00	0.00
410	Consumable Supplies & Materials	3,349.53	961.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	0.00	0.00	0.00	0.00	500.00	0.00	500.00	500.00	0.00
450	Food	540.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	3,889.53	961.15	0.00	0.00	500.00	0.00	500.00	500.00	0.00
Total Function 1121	Middle School Programs	145,984.98	61,365.79	7,168.50	0.00	24,301.00	0.00	24,301.00	24,301.00	0.00
Function 1122	Middle School Extracurricular									
130	Additional Salary	(5,614.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	(5,614.22)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	PERS Related Costs	3,549.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	1,142.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	111.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	22.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	4,826.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
320	Rentals and Utilities	1,812.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
350	Printing and Postage	2,586.68	1,412.89	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
389	Other Non-Instr / Prof Technical Services	2,850.80	100.00	33,409.38	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	7,250.18	1,512.89	33,409.38	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
410	Consumable Supplies & Materials	1,780.77	7,882.28	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTI
Fund 271	Grade School Activities									
Function 1122	Middle School Extracurricular									
450	Food	278.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	2,058.83	7,882.28	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
Total Function 1122	Middle School Extracurricular	8,521.28	9,395.17	33,409.38	0.00	3,000.00	0.00	3,000.00	3,000.00	0.00
Function 1250	Less Restrictive - Students with Disabilities									
410	Consumable Supplies & Materials	32.62	163.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	32.62	163.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive - Students with Disabilities	32.62	163.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 1000	Instruction	215,283.43	95,344.35	170,000.00	0.00	99,800.00	0.00	99,800.00	99,800.00	0.00
Function 2222	Library/Media Center									
410	Consumable Supplies & Materials	364.24	(4,452.16)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
420	Textbooks	277.80	4,992.98	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	642.04	540.82	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center	642.04	540.82	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2410	Office of the Principal									
410	Consumable Supplies & Materials	645.26	726.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	645.26	726.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2410	Office of the Principal	645.26	726.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Major Function 2000	Support Services	1,287.30	1,267.68	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 271	Grade School Activities	216,570.73	96,612.03	175,000.00	0.00	99,800.00	0.00	99,800.00	99,800.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 272	High School Activities									
Function 1131	High School Programs									
130	Additional Salary	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	33.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	3.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	36.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
310	Instructional/Professional/Technical Services	10,176.40	2,910.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00
320	Rentals and Utilities	0.00	562.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
340	Travel	39,787.03	30,196.54	0.00	0.00	26,700.00	0.00	26,700.00	26,700.00	0.00
300	Purchased Services	49,963.43	33,668.54	0.00	0.00	28,700.00	0.00	28,700.00	28,700.00	0.00
410	Consumable Supplies & Materials	25,836.25	23,720.86	0.00	0.00	16,600.00	0.00	16,600.00	16,600.00	0.00
400	Supplies and Materials	25,836.25	23,720.86	0.00	0.00	16,600.00	0.00	16,600.00	16,600.00	0.00
640	Dues and Fees	0.00	170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	76,336.49	57,559.40	0.00	0.00	45,300.00	0.00	45,300.00	45,300.00	0.00
Function 1132	High School Extracurricular									
130	Additional Salary	29,296.52	21,073.84	6,380.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
100	Salaries	29,296.52	21,073.84	6,380.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
210	PERS Related Costs	3,194.46	2,871.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	FICA - Medicare / Social Security	2,227.88	1,598.87	488.08	0.00	0.00	0.00	0.00	0.00	0.00
230	Workers Comp/Unemployment	206.01	149.88	45.97	0.00	0.00	0.00	0.00	0.00	0.00
240	Insurance	5.43	2.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	5,633.78	4,623.22	534.05	0.00	0.00	0.00	0.00	0.00	0.00
320	Rentals and Utilities	7,800.00	1,500.00	0.00	0.00	15,000.00	0.00	15,000.00	15,000.00	0.00
340	Travel	2,244.74	41,936.50	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00
350	Printing and Postage	155.44	96.20	0.00	0.00	5,750.00	0.00	5,750.00	5,750.00	0.00
389	Other Non-Instr / Prof Technical Services	8,550.00	8,810.00	313,085.95	0.00	154,450.00	0.00	154,450.00	154,450.00	0.00
300	Purchased Services	18,750.18	52,342.70	313,085.95	0.00	176,200.00	0.00	176,200.00	176,200.00	0.00
410	Consumable Supplies & Materials	52,212.88	45,734.99	0.00	0.00	27,500.00	0.00	27,500.00	27,500.00	0.00

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 272	High School Activities									
Function 1132	High School Extracurricular									
480	Computer Hardware	5,470.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies and Materials	57,682.88	45,734.99	0.00	0.00	27,500.00	0.00	27,500.00	27,500.00	0.00
640	Dues and Fees	1,340.00	5,590.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	1,340.00	5,590.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1132	High School Extracurricular	112,703.36	129,364.75	320,000.00	0.00	214,700.00	0.00	214,700.00	214,700.00	0.00
Major Function 1000	Instruction	189,039.85	186,924.15	320,000.00	0.00	260,000.00	0.00	260,000.00	260,000.00	0.00
Total Fund 272	High School Activities	189,039.85	186,924.15	320,000.00	0.00	260,000.00	0.00	260,000.00	260,000.00	0.00

Requirements Report

	Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-1 FTI
Grand Totals:	787,922.13	684,949.38	1,873,870.00	5.10	1,622,138.00	3.89	1,581,138.00	1,581,138.00	3.89

Riverdale School District #51J
2015-16 Adopted Budget

300 – Debt Service Fund

This Fund is used for the collection of property taxes to pay the associated scheduled debt service for voter-approved construction bond levies. Bonds provided for the renovation of the high school and construction of the new Grade School.

330 – PERS Bond Debt Service Fund

The board of directors authorized the issuance of limited tax pension obligation bonds to make a lump sum payment to the Public Employee Retirement System (PERS) in 2003. The District deposited the proceeds with PERS and created a side account that is used to offset the Director's portion of the Unfunded Actuarial Liability (UAL). PERS adjusts the district's rate for the resources in the side account.

The District will pay the debt service on the bonds from resources that would have been used to pay PERS assessments on qualifying employee compensation. The District charges a rate on PERS eligible salary to fund the debt service.



Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

	Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 300 Debt Service Fund									
1111 Current Year Taxes	1,835,594.82	1,757,347.90	1,424,688.00	0.00	1,782,963.00	0.00	1,782,963.00	1,782,963.00	0.00
1112 Prior Year Taxes	39,758.80	36,435.34	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
1190 Penalties & Interest on Taxes	7,652.55	606.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1510 Interest on Investments	4,280.24	4,410.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990 Miscellaneous Revenue	976.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000 Local Sources	1,888,262.41	1,798,800.30	1,449,688.00	0.00	1,807,963.00	0.00	1,807,963.00	1,807,963.00	0.00
5400 Fund Balance	235,840.12	382,744.03	350,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
5000 Other Sources	235,840.12	382,744.03	350,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00
Total Fund 300 Debt Service Fund	2,124,102.53	2,181,544.33	1,799,688.00	0.00	1,817,963.00	0.00	1,817,963.00	1,817,963.00	0.00

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
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Fund 300	Debt Service Fund									
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Function 5110	Long-Term Debt Service									
610	Redemption of Principal	1,080,000.00	1,170,000.00	1,265,000.00	0.00	1,365,000.00	0.00	1,365,000.00	1,365,000.00	0.00
621	Regular Interest	616,617.50	577,987.50	534,688.00	0.00	452,963.00	0.00	452,963.00	452,963.00	0.00
640	Dues and Fees	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	1,697,017.50	1,747,987.50	1,799,688.00	0.00	1,817,963.00	0.00	1,817,963.00	1,817,963.00	0.00
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Total Function 5110	Long-Term Debt Service	1,697,017.50	1,747,987.50	1,799,688.00	0.00	1,817,963.00	0.00	1,817,963.00	1,817,963.00	0.00
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Function 5200	Transfers of Funds									
710	Interfund Transfer	44,342.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
700	Fund Modification	44,342.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Function 5200	Transfers of Funds	44,342.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Major Function 5000	Other Uses	1,741,359.50	1,747,987.50	1,799,688.00	0.00	1,817,963.00	0.00	1,817,963.00	1,817,963.00	0.00
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Total Fund 300	Debt Service Fund	1,741,359.50	1,747,987.50	1,799,688.00	0.00	1,817,963.00	0.00	1,817,963.00	1,817,963.00	0.00

Riverdale School District #51J
Requirements Report
General Obligation Bond Debt Service Fund Summary - Fund 300

Object	Description	Actuals 12-13	Actual 13-14	Adopted 14-15	14-15 FTE	Proposed 15-16	15-16 FTE	Approved 15-16	15-16 FTE	Adopted 15-16	15-16 FTE
610	Redemption of Principal	\$ 1,080,000	\$ 1,170,000	\$ 1,265,000	-	\$ 1,365,000	-	\$ 1,365,000	-	\$ 1,365,000	-
8	2008 GO Bond	785,000	820,000	850,000		875,000		875,000		875,000	
9	2009 GO Bond	295,000	350,000	415,000		490,000		490,000		490,000	
15	2015 Adv. Refunding Bond	-	-	-		-		-		-	
621	Regular Interest on Bonds	616,598	577,988	534,688	-	452,963	-	452,963	-	452,963	-
8	2008 GO Bond	131,473	100,238	67,438		33,938		33,938		33,938	
9	2009 GO Bond	485,125	477,750	467,250		142,625		142,625		142,625	
15	2015 Adv. Refunding Bond	-	-	-		276,400		276,400		276,400	
640	Other Fees	400	-	-		-		-		-	
710	Transfer to General Fund	44,342	-	-		-		-		-	
820	Unappropriated Ending Fund Balance	-	-								
Total Expenditures and Other Uses		<u>\$ 1,741,340</u>	<u>\$ 1,747,988</u>	<u>\$ 1,799,688</u>	<u>-</u>	<u>\$ 1,817,963</u>	<u>-</u>	<u>\$ 1,817,963</u>	<u>-</u>	<u>\$ 1,817,963</u>	<u>-</u>

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

	Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 330 Debt Service Fund-PERS Bonds									
1510 Interest on Investments	835.86	840.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1970 Services Provided - Other Funds	327,087.94	340,450.57	350,000.00	0.00	351,053.00	0.00	351,053.00	351,053.00	0.00
1000 Local Sources	327,923.80	341,291.17	350,000.00	0.00	351,053.00	0.00	351,053.00	351,053.00	0.00
5400 Fund Balance	80,795.52	82,666.82	13,452.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
5000 Other Sources	80,795.52	82,666.82	13,452.00	0.00	25,000.00	0.00	25,000.00	25,000.00	0.00
Total Fund 330 Debt Service Fund-PERS Bonds	408,719.32	423,957.99	363,452.00	0.00	376,053.00	0.00	376,053.00	376,053.00	0.00

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 330	Debt Service Fund-PERS Bonds									
Function 5110	Long-Term Debt Service									
610	Redemption of Principal	125,069.70	124,884.00	125,839.00	0.00	123,716.00	0.00	123,716.00	123,716.00	0.00
621	Regular Interest	199,382.80	214,568.36	233,613.00	0.00	250,737.00	0.00	250,737.00	250,737.00	0.00
640	Dues and Fees	1,600.00	1,600.00	4,000.00	0.00	1,600.00	0.00	1,600.00	1,600.00	0.00
600	Other Objects	326,052.50	341,052.36	363,452.00	0.00	376,053.00	0.00	376,053.00	376,053.00	0.00
Total Function 5110	Long-Term Debt Service	326,052.50	341,052.36	363,452.00	0.00	376,053.00	0.00	376,053.00	376,053.00	0.00
Major Function 5000	Other Uses	326,052.50	341,052.36	363,452.00	0.00	376,053.00	0.00	376,053.00	376,053.00	0.00
Total Fund 330	Debt Service Fund-PERS Bonds	326,052.50	341,052.36	363,452.00	0.00	376,053.00	0.00	376,053.00	376,053.00	0.00

Riverdale School District
2015-16 Schedule of Bond and interest Redemption Requirements

Fiscal Year	G.O.Bonds Issue of 7/29/2008		G.O.Bonds Issue of 2/26/2009		Adv Refunding G.O. Bonds Issue of 4/28/2015		PERS UAL Bonds Issue of 4/3/2003		Totals	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>		
	<u>Due 12/15 & Due 6/15</u>		<u>Due 12/15 & Due 6/15</u>		<u>Due 12/15 & Due 6/15</u>		<u>Due 12/15 & Due 6/15</u>		<u>Principal</u>	<u>Interest</u>
2014-15	850,000	67,438	\$ 415,000	\$ 378,207	\$ -	\$ 36,086	\$ 125,839	\$ 233,613	\$ 540,839	\$ 647,906
2015-16	875,000	33,938	490,000	142,625	-	276,400	123,716	250,737	613,716	669,762
2016-17	-	-	1,210,000	127,925	-	276,400	123,869	270,583	1,333,869	674,908
2017-18	-	-	1,300,000	90,025	-	276,400	122,925	291,528	1,422,925	657,953
2018-19	-	-	1,390,000	49,400	-	276,400	121,523	312,929	1,511,523	638,729
2019-20	-	-	929,397	565,603	-	276,400	120,010	334,443	1,049,407	1,176,446
2020-21	-	-	-	-	1,545,000	276,400	119,775	359,678	1,664,775	636,078
2021-22	-	-	-	-	1,660,000	214,600	117,949	381,504	1,777,949	596,104
2022-23	-	-	-	-	1,790,000	148,200	116,429	403,023	1,906,429	551,223
2023-24	-	-	-	-	1,915,000	76,600	405,000	114,452	2,320,000	191,052
2024-25	-	-	911,555	1,183,445	-	-	430,000	91,732	1,341,555	1,275,177
2025-26	-	-	874,628	1,280,372	-	-	455,000	67,308	1,329,628	1,347,680
2026-27	-	-	838,649	1,381,351	-	-	480,000	41,464	1,318,649	1,422,815
2027-28	-	-	803,246	1,481,754	-	-	250,000	14,200	1,053,246	1,495,954
2028-29	-	-	773,453	1,581,547	-	-	-	-	773,453	1,581,547
2029-30	-	-	744,621	1,680,380	-	-	-	-	744,621	1,680,380
2030-31	-	-	718,425	1,781,575	-	-	-	-	718,425	1,781,575
2031-32	-	-	691,854	1,883,149	-	-	-	-	691,854	1,883,149
2032-33	-	-	668,198	1,981,803	-	-	-	-	668,198	1,981,803
2033-34	-	-	647,256	2,082,742	-	-	-	-	647,256	2,082,742
	<u>\$ 1,725,000</u>	<u>\$ 101,376</u>	<u>\$ 13,406,282</u>	<u>\$ 17,671,903</u>	<u>\$ 6,910,000</u>	<u>\$ 2,133,886</u>	<u>\$ 3,112,035</u>	<u>\$ 3,167,194</u>	<u>\$ 23,428,317</u>	<u>\$ 22,972,983</u>

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Riverdale School District #51J
2015-16 Adopted Budget

400 – Grade School Bond Proceeds Fund

The Grade School Bond Proceeds Fund accounted for the construction of the new Grade School that opened in 2010. This fund has a small remainder that may only be used for purposes originally approved by voters in the ballot approving the measure.

410 – Construction Excise Tax Fund

This fund accounts for revenues and expenditures related to the construction excise tax (CET) imposed on improvements to real property that result in a new structure or additional square footage in an existing structure.

The CET is assessed at \$1.00 per square foot on structures or portions of structures intended for residential use, and \$0.50 per square foot on structures or portions of structures intended for non-residential use. The tax for non-residential use may not exceed \$25,000 per building permit or per structure, whichever is less. The District has entered into agreements with Clackamas County and the City of Portland to collect the tax.

These funds will be held for projects approved by the School Board that meet the requirements of the CET authorization.



Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

	Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 400 Capital Projects									
1510 Interest on Investments	1,287.98	1,198.94	300.00	0.00	100.00	0.00	100.00	100.00	0.00
1000 Local Sources	1,287.98	1,198.94	300.00	0.00	100.00	0.00	100.00	100.00	0.00
5400 Fund Balance	252,845.29	247,049.65	200,000.00	0.00	152,185.00	0.00	152,185.00	152,185.00	0.00
5000 Other Sources	252,845.29	247,049.65	200,000.00	0.00	152,185.00	0.00	152,185.00	152,185.00	0.00
Total Fund 400 Capital Projects	254,133.27	248,248.59	200,300.00	0.00	152,285.00	0.00	152,285.00	152,285.00	0.00

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 400	Capital Projects									
Function 4150	Building Acquisition/Construction & Improvement									
320	Rentals and Utilities	6,459.38	15,194.00	40,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00
389	Other Non-Instr / Prof Technical Services	0.00	0.00	154,000.00	0.00	104,785.00	0.00	104,785.00	104,785.00	0.00
300	Purchased Services	6,459.38	15,194.00	194,000.00	0.00	144,785.00	0.00	144,785.00	144,785.00	0.00
410	Consumable Supplies & Materials	624.24	2,953.67	6,300.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
400	Supplies and Materials	624.24	2,953.67	6,300.00	0.00	7,500.00	0.00	7,500.00	7,500.00	0.00
540	Depreciable Equipment	0.00	32,966.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	32,966.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 4150	Building Acquisition/Construction & Improvement	7,083.62	51,113.67	200,300.00	0.00	152,285.00	0.00	152,285.00	152,285.00	0.00
Major Function 4000	Facilities Acquisition	7,083.62	51,113.67	200,300.00	0.00	152,285.00	0.00	152,285.00	152,285.00	0.00
Total Fund 400	Capital Projects	7,083.62	51,113.67	200,300.00	0.00	152,285.00	0.00	152,285.00	152,285.00	0.00

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Resources Report

	Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 410 Construction Excise Tax									
1130 Construction Excise Tax	30,688.32	9,342.72	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
1000 Local Sources	30,688.32	9,342.72	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00	0.00
5200 Interfund Transfers	47,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400 Fund Balance	10,176.96	87,865.28	97,000.00	0.00	104,000.00	0.00	104,000.00	104,000.00	0.00
5000 Other Sources	57,176.96	87,865.28	97,000.00	0.00	104,000.00	0.00	104,000.00	104,000.00	0.00
Total Fund 410 Construction Excise Tax	87,865.28	97,208.00	108,000.00	0.00	115,000.00	0.00	115,000.00	115,000.00	0.00

Multnomah County School District 51J
Riverdale School District Portland, OR 97219-8409

Requirements Report

		Actuals 2012-13	Actuals 2013-14	Adopted 14-15	Adopted 14-15 FTE	Proposed 15-16	Proposed 15-16 FTE	Approved 15-16	Adopted 15-16	Adopted 15-16 FTE
Fund 410 Construction Excise Tax										
Function 4150 Building Acquisition/Construction & Improvement										
389 Other Non-Instr / Prof Technical Services		0.00	0.00	108,000.00	0.00	115,000.00	0.00	115,000.00	115,000.00	0.00
300 Purchased Services		0.00	0.00	108,000.00	0.00	115,000.00	0.00	115,000.00	115,000.00	0.00
Total Function 4150 Building Acquisition/Construction & Improvement		0.00	0.00	108,000.00	0.00	115,000.00	0.00	115,000.00	115,000.00	0.00
Major Function 4000 Facilities Acquisition		0.00	0.00	108,000.00	0.00	115,000.00	0.00	115,000.00	115,000.00	0.00
Total Fund 410 Construction Excise Tax		0.00	0.00	108,000.00	0.00	115,000.00	0.00	115,000.00	115,000.00	0.00

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Riverdale School District #51J
2015-16 Adopted Budget

Supplemental Information



Riverdale School District #51 J
Master Salary Schedule
Fiscal Year 2015-16

<u>Classified - Hourly</u>	Calendar							General	Other
Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Fund FTE	Funds FTE	
Admin Assistant	240	\$ 19.68	\$ 20.11	\$ 20.52	\$ 20.92	\$ 21.36	2.00		
Board/ Superintendent Asst.	240	\$ 21.64	\$ 22.13	\$ 22.58	\$ 23.02	\$ 23.48	1.00		
Office Asst. 2 GS	181	\$ 12.66	\$ 12.92	\$ 13.18	\$ 13.43	\$ 13.71			0.25
Office Asst. 1 GS	181	\$ 15.77	\$ 16.07	\$ 16.39	\$ 16.72	\$ 17.06	0.75		
Office Asst. 1 HS	202	\$ 15.77	\$ 16.07	\$ 16.39	\$ 16.72	\$ 17.06	1.50		
Preschool Teacher	192	\$ 23.00	\$ 23.47	\$ 23.94	\$ 24.42	\$ 24.91			1.85
Admissions Coord .	192	\$ 16.60	\$ 16.93	\$ 17.28	\$ 17.62	\$ 17.97	1.00		
Educational Assistant	181	\$ 13.47	\$ 13.74	\$ 14.01	\$ 14.29	\$ 14.57	4.64		1.13
Head Custodian	260	\$ 20.22	\$ 20.62	\$ 21.04	\$ 21.46	\$ 22.44	2.00		
Custodian	260	\$ 15.30	\$ 15.59	\$ 15.91	\$ 16.23	\$ 16.55	1.00		
Accounting Specialist	240	\$ 19.68	\$ 20.11	\$ 20.52	\$ 20.92	\$ 21.36	1.00		

<u>Exempt - Salary</u>	Contract							General	Other
Position	Work Days	Step 1	Step 2	Step 3	Step 4	Step 5	Fund FTE	Funds FTE	
Superintendent	240			\$ 132,600			1.00		
Principal - Grade School	230	\$ 92,313	\$ 94,392	\$ 96,279	\$ 98,082	\$ 100,045	1.00		
Principal - High School	230	\$ 99,233	\$ 101,466	\$ 103,495	\$ 105,565	\$ 107,676	1.00		
Athletic Director	230	\$ 75,093	\$ 76,594	\$ 78,126	\$ 79,689	\$ 81,283	0.70		
Communications	230	\$ 52,000	\$ 55,900	\$ 59,800	\$ 63,700	\$ 67,600	1.00		
Business Manager	240	\$ 75,000	\$ 78,000	\$ 81,120	\$ 84,365	\$ 87,739	1.00		

<u>Licensed - Salary Range</u>	Contract	Column 1	Column 7	General	Other
	Work Days	Base - Step 1	Max - Step w/ longevity	Fund FTE	Funds FTE
Teacher	192	\$ 38,139	\$ 79,358	43.66	0.67

2015-16 - Classified budgeted for 4% increases plus steps

Total 64.25 3.90

Principals and Athletic Director are budgeted for 4.96% increases plus steps

Board action required to change Administrator and Classified salaries/wages.

RTA Agreement budgeted at 4.96% increases plus steps

Total FTE, All Positions 68.15

Riverdale School District 51J

Glossary of Terms

Accounting System: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of its government of any of its funds, fund types, balanced account groups, or organizational components.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Activity: A specific and distinguished line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible. For example, food inspection is an activity performed in the discharge of the health function.

ADMw: Average daily membership (weighted) is the year-to-date average of daily student enrollment plus additional weighting for special education, English-as-a-second-language, poverty. This factor is the basis for allocation of the State School Fund. The ADMw only counts students who are district residents or attending on approved interdistrict transfers.

Appropriation: A legal authorization granted by the school board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assets: Resources owned or held by a government, which have monetary value.

Budget: A plan of financial operation embodying an estimate of proposed means of financing them for a single fiscal year. A proposed budget is presented to the budget committee for approval. An

approved budget is subsequently adopted as approved or modified by the Board.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the school board which is the appropriating body. The budget document contains a message from the Superintendent, together with a summary of the proposed expenditures, means of financing them, and the schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures and other data used in making the estimates.

Budgetary Control: The management of the district in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenue.

Budgetary Expenditures: Decreases in net current assets. In contrast to conventional expenditures, budgetary expenditures are limited in amount to exclude amounts represented by noncurrent liabilities. Due to their spending measurement focus, government fund types are concerned with the measurement of budgetary expenditures.

Capital Outlay: Expenditures which result in the acquisition of or addition to fixed assets.

Classified Employees: Support staff, including instructional assistants, clerical staff, custodians and maintenance staff.

Contingency: A special amount budgeted each year for unforeseen expenditures. Transfer of general operating contingency funds to cover unanticipated expenditures requires board approval.

Current Resources: Resources that can be used to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other

funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Expenditures: Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

FTE: Full-time equivalent staff. One FTE is defined as a regular position scheduled to work eight hours per day for a fixed contract year.

Fixed Assets: Asset of a long-term character which is intended to continue to be held or used, such as land, buildings, improvements other than building, machinery, and equipment.

Functional Classification: Expenditure classification according to the principle purposes for which expenditures are made. Oregon Department of Education requires the use of standardized functions in financial reporting.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

General Fund: The fund used to account for all financial resources except those required to be accounted for in another fund.

Liabilities: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Licensed Employees: Includes teachers, counselors, media specialists, and psychologists

Modified Accrual Basis: All governmental funds are accounted for using the modified accrual basis of accounting. Under it, revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period.” Expenditures are recognized when the related fund liability is incurred.

Object: As used in expenditure classification this term applies to the articles purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are salaries, employee benefits, personal services, contractual services, materials, and supplies. Oregon Department of Education defines object codes to be used by all public school districts.

ODE: Oregon Department of Education has oversight over all Oregon public school districts

Operating Deficit: The excess of the operating expenditures of a fund over its operating revenues.

Payroll Costs: Amounts paid by the district on behalf of employees, in addition to gross salary. Examples are:

- Group Health Insurance
- Contributions to public employee’s retirement system (PERS)
- Social Security (FICA)
- Workers’ compensation
- Unemployment insurance

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on character and object class. A program budget is a transitional type of budget between the traditional character and object class budget, on the one hand, and the performance budget, on the other hand. ODE requires school districts to use progress budgeting.

Purchase Order: A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Resources: Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenues: Moneys received or anticipated by a local government from either tax or nontax sources.

Staffing Ratio: The certified staffing ratio is the ratio of students to certified staff. Class size is higher than the staffing ratio because counselors and specialists in areas such as Music, Media, PE, are funded through the staffing ratio.

State School Fund: The major appropriation of state support for public schools. This fund consists of property tax loss replacement mandated by Measure 5 and state aid formerly called Basic School Support. The State School Fund is distributed to school districts according to a Legislature adopted formula.

Supplemental Budget: Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. A supplemental budget cannot be used to increase a tax levy.

Transfers: Amounts distributed from one fund to finance activities in another fund. Shown as expenditure in the originating fund and revenue in the receiving fund.

Unappropriated Ending Fund Balance: Amount budgeted to carry over to the next year's budget to provide the district with needed cash flow until other money is received and to provide financial stability. This amount cannot be transferred by resolution or used through a supplemental budget during the year.

Variable Cost: A cost that increases/decreases with increase/decreases in the amount of service provided such as the payment of a salary.



COMMUNITY NEWSPAPERS

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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Clackamas, SS
I, Charlotte Allsop, being the first duly sworn,
depose and say that I am the Accounting
Manager of the *Lake Oswego Review*, a
newspaper of general circulation, published
at Lake Oswego, in the aforesaid county and
state, as defined by ORS 193.010 and
193.020, that

Riverdale School District #51J
Notice of Budget Committee Meeting
LOR13209

A copy of which is hereto annexed, was
published in the entire issue of said
newspaper for

1

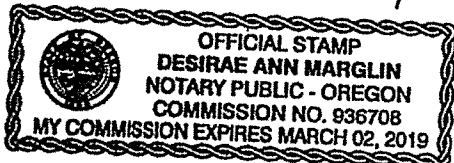
week in the following issue:
April 23, 2015

Charlotte Allsop

Charlotte Allsop (Accounting Manager)
Subscribed and sworn to before me this
April 23, 2015.

Desirae A. Marglin
NOTARY PUBLIC FOR OREGON

My commission expires *March 02, 2019*



Acct#6368611
Attn: Patrick Rodeman
Riverdale School District
11733 SW Breyman Avenue
Portland, OR 97219

Size: 2 x 2.75"

Amount Due: \$65.17*

*Please remit to the above address.

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Riverdale School District #51J, Multnomah and Clackamas Counties, State of Oregon, to discuss the budget for the fiscal year July 1, 2015 to June 30, 2016, will be held at Riverdale Grade School Commons, 11733 SW Breyman Ave, Portland, OR 97219. The meeting will take place on **May 4, 2015 at 6:00 p.m.** The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after May 4, 2015 at Riverdale District Office, 11733 SW Breyman Ave Portland, OR 97219 between the hours of 8:00 a.m. and 3:30 p.m. Please check the Riverdale School District website for more information about the budget process at <http://www.riverdaleschool.com/page.cfm?p=3169>.

Publish 04/23/2015.

LOR13209

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AFFIDAVIT OF PUBLICATION
 State of Oregon, County of Clackamas, SS
 I, Charlotte Allsop, being the first duly sworn,
 depose and say that I am the Accounting
 Manager of the Lake Oswego Review, a
 newspaper of general circulation, published
 at Lake Oswego, in the aforesaid county and
 state, as defined by ORS 183.010 and
 183.020, that

Riverdale School District #51J
 Notice of Budget Hearing - ED-1
 LOR13234

A copy of which is hereto annexed, was
 published in the entire issue of said
 newspaper for

1
 week in the following issue:
 June 4, 2015

Charlotte Allsop
 Charlotte Allsop (Accounting Manager)
 Subscribed and sworn to before me this
 June 4, 2015.

John L. Bipe
 NOTARY PUBLIC FOR OREGON
 My commission expires Sept 1, 2015



Acc#9358811
 Attn: Kathy Rodeman
 Riverdale School District
 11733 SW Breyman Avenue
 Portland, OR 97219
 Size: 3 x 10.25"
 Amount Due: \$384.38
 *Please remit to the above address.

FORM ED-1 NOTICE OF BUDGET HEARING

A public meeting of the Riverdale School District will be held on June 22, 2015 at 6:00 pm at Riverdale School District Community, 11733 SW Breyman Ave., Portland, Oregon 97219. The purpose of the meeting is to discuss the budget for the fiscal year beginning July 1, 2015 as approved by the Riverdale School District #51J Adoptive Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Riverdale School District office located at 11733 SW Breyman Ave, Portland, OR 97219 between the hours of 8:00 a.m. and 4:00 p.m.

This Budget is for "Actual" a fiscal budget period. This budget was prepared on a basis of accounting due to "X" the same as "Actual" the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget and why.

Contact: Kathy Rodeman Telephone: 503-263-4340 Email: krodeman@riverdale51j.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Beginning Fund Balance	\$1,180,455	\$1,244,433	\$1,171,985
Current Year Property Taxes, other than Local Option Taxes	\$345,354	\$345,888	\$367,963
Current Year Local Option Property Taxes	438,811	400,000	500,000
Other Revenue from Local Sources	\$719,244	\$,182,479	\$,437,552
Revenue from Nonresidential Sources	\$6,202	\$38,200	\$45,200
Revenue from State Sources	\$,028,108	\$,463,671	\$,504,120
Revenue from Federal Sources	\$8,839	\$28,150	\$38,415
Interfund Transfers	0	0	0
All Other Budget Resources	0	0	0
Total Resources	\$1,180,796	\$1,871,240	\$1,839,000

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Object	Actual Amount Last Year 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
Salaries	\$1,860,348	\$1,854,448	\$1,832,478
Other Personnel Payroll Costs	\$,064,568	\$,064,568	\$,064,568
Purchased Services	\$,005,378	\$,002,118	\$,002,385
Student & Material	\$15,443	\$77,810	\$83,374
Capital Outlay	\$17,345	\$20,000	\$17,345
Other Charges (Indirect costs & Interfund transfers)	\$5,788	\$20,000	\$11,588
Gift Service	\$,007,445	\$,008,143	\$,007,148
Interfund Transfers	0	0	0
Unexpended Encumbrances	0	\$14,845	\$14,845
Unexpended Ending Fund Balance & Resources	0	\$18,406	\$18,225
Total Requirements	\$1,778,143	\$1,871,240	\$1,839,000

FINANCIAL SUMMARY - REQUIREMENTS AND FUNDING SOURCES BY FUND CLASSIFICATION			
Fund	Actual Amount Last Year 2014-15	Adopted Budget This Year 2015-16	Approved Budget Next Year 2016-17
5000 Instruction	\$,778,143	\$,834,071	\$,811,677
FTE	45,880	47,812	46,115
5000 Support Services	\$,715,254	\$,745,439	\$,745,750
FTE	45,340	47,474	46,000
5000 Community & Community Services	\$,283	\$,000	\$,000
FTE	0	0	0
6000 Policy Administration & Communication	\$,114	\$,000	\$,000
FTE	0	0	0
7000 Other Uses	0	0	0
7000 Debt Service	\$,000,000	\$,145,168	\$,145,168
7000 Interfund Transfers	0	0	0
8000 Contingency	0	\$,000	\$,000
9000 Unexpended Ending Fund Balance	0	\$18,406	\$18,225
Total Requirements	\$1,778,143	\$1,871,240	\$1,839,000
Total FTE	91,220	95,286	92,115

*Not included in our 5000 Other Uses. To be expensed separately from other 5000 expenditures.

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

REVENUES: The operating fund balance was \$1,180,455 in 2014-15 and will be \$1,244,433 in 2015-16. The Local Option Levy is expected to generate more funds than the market conditions and increase in property values. The State General Fund revenue has increased due to the adopted budget. **REQUIREMENTS:** Required staff are increased salary and benefits. Both the marketing and communication and business functions are shifting from independent contractors to employees. State funding allows for the addition of a day kindergarten and additional the need for the full based extended kindergarten program. Special education resources have been increased and a part time unified secretary position was added.

PROPERTY TAX RATES			
	Rate of Amount Imposed	Rate of Amount Imposed	Rate of Amount Approved
Permanent Rate Levy (plus limit 3.0% per \$1,000)	\$3.19	\$3.00	\$3.19
Local Option Levy	1.87	1.87	1.87
Levy for General Education Purposes	\$1,833.94	\$1,833.94	\$1,833.94

STATEMENT OF DEBT SERVICE			
Long Term Debt	Estimated Debt Outstanding July 1	Estimated Debt Outstanding July 1	Estimated Debt Outstanding July 1
General Obligation Bonds	\$1,715,593	\$1,715,593	\$1,715,593
Other Bonds	\$,000,000	\$,000,000	\$,000,000
Other Borrowing	0	0	0
Total	\$1,715,593	\$1,715,593	\$1,715,593

Published 06/04/2015

LOR13234

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the Riverdale School District 51J
 hereby adopts the budget for fiscal year 2015-2016 in the total amount of \$13,309,003.*
 This budget is now on file at Riverdale School District Office, 11733 SW Breyman, Portland, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning
 July 1, 2015, for the following purposes:

<u>General Fund</u>		<u>Special Revenue Fund</u>	
Instruction.....	5,039,835	Instruction.....	1,078,237
Support Services.....	3,224,897	Support Services.....	232,401
Enterprise & Community Services	0	Enterprise & Comm.....	11,000
Facilities Acquisition	0	Contingency.....	147,500
Transfers.....	0		
Debt Service	0		
Contingency.....	346,832		
Total.....	\$8,611,564	Total.....	\$1,469,138
<u>Debt Service Fund</u>		<u>Capital Projects Fund</u>	
Debt Service	1,817,963	Facilities Acquisition and Construction	152,285
Total.....	\$1,817,963	Total.....	\$152,285
<u>PERS Bond Debt Service Fund</u>		<u>Construction Excise Tax Fund</u>	
Debt Service	376,053	Facilities Acquisition and Construction	115,000
Total.....	\$376,053	Total.....	\$115,000 *
		Total APPROPRIATIONS, All Funds . . .	
		\$12,542,003	
		Total Unappropriated and Reserve Amounts, All Funds . . .	
		767,000	
		TOTAL ADOPTED BUDGET . . .	
		\$13,309,003	

(* amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value
 of all taxable property within the district for tax year 2015- 2016 :

- (1) at the rate of \$ 3.8149 per \$1000 of assessed value for permanent rate tax;
- (2) at the rate of \$1.07 per \$1000 of assessed value for local option tax;
- (3) In the amount of \$1,880,763 for debt service on general obligation bonds;

RESOLUTION CATEGORIZING THE TAX

BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

Subject to the Education Limitation

Permanent Rate Tax.....\$3.8149/\$1000

Local Option Tax.....\$ 1.07/\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$1,880,763

The above resolution statements were approved and declared adopted on June 22 2015.

X 
 Signature

X 
 Signature

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

**FORM ED-50
2015-2016**

To assessor of Multnomah and Clackamas County

- File no later than JULY 15.
- Be sure to read instructions in the current Notice of Property Tax Forms and Instruction booklet.

☐ Check here if this is
an amended form.

The Riverdale School District #51J has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Multnomah and Clackamas County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>11733 SW Breyman Avenue</u>	<u>Portland</u>	<u>OR</u>	<u>97219</u>	<u>July 14, 2015</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Betsy Neuman</u>	<u>Business Manager/CFO</u>	<u>503-262-4840</u>	<u>bneuman@riverdale.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

- ☒ The tax rate of levy amounts certified in Part I are within the tax rate or levy amounts approved by the budget committee.
- ☐ The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.456.

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits		Excluded from Measure 5 Limits Amount of Levy
		Rate	-or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit), .	1	3.8149		
2. Local option operating tax	2	1.07		
3. Local option capital project tax	3	0		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.			\$0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.			\$1,880,763
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b)	4c.			\$1,880,763

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	3.8149
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three taxes, attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount -or- rate authorized per year by voters
Operating	11/01/2010	2011-12	2015-16	1.07/\$1,000 valuation

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